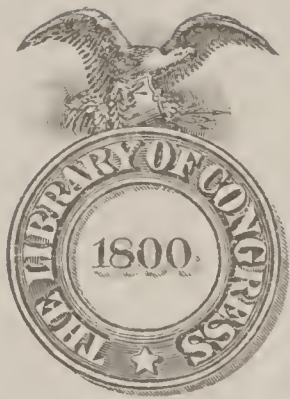


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CAPTURED AND FORFEITED COTTON.

MESSAGE

FROM THE

PRESIDENT OF THE UNITED STATES,

IN ANSWER TO

A resolution of the House of 28th May last, requesting information relative to captured and forfeited cotton.

MARCH 2, 1867.—*Resolved*, That there be printed for the use of the House, of the report of the President of the United States and the Secretary of the Treasury concerning cotton, five thousand extra copies, with the accompanying statements.

To the House of Representatives :

I transmit the accompanying reports from the Secretary of the Treasury and the Secretary of War, in answer to the resolution of the House of Representatives of the 28th May last, requesting certain information in regard to captured and forfeited cotton.

ANDREW JOHNSON.

WASHINGTON, *February* 19, 1867.

TREASURY DEPARTMENT,
February 19, 1867.

SIR : Referring to my letter to you of the 8th of November last, concerning captured and abandoned property, &c., I have the honor to state that the detailed reports upon which the letter referred to and the tabular statements enclosed therein were based, were, on the 13th of the same month, placed in the hands of the chairman of the sub-committee of the Joint Select Committee on Retrenchment, where, it is presumed, they still are, awaiting any action Congress may desire to take upon the subject.

With great respect, your obedient servant,

H. McCULLOCH,
Secretary of the Treasury.

The PRESIDENT.

TREASURY DEPARTMENT, *November* 8, 1866.

SIR : In compliance with the terms of a resolution of inquiry adopted by the House of Representatives on the 28th of May last, concerning captured and abandoned cotton, a copy of which is hereto annexed, and in compliance also

with the request of the congressional Joint Select Committee on Retrenchment upon the same subject, I have caused a careful examination to be made of all the records, reports, and other papers in this department relating thereto, and have the honor to submit herewith various tabular statements, which, it is believed, furnish in detail all the information desired.

It seems proper to submit, in connection with these statements, a brief history of the legislation under which this department has acted, together with some of the embarrassments and difficulties encountered in carrying out the laws referred to, in order that the whole subject may be properly understood, and that the results accomplished may be duly appreciated.

(The first legislation requiring action by this department in relation to the recovery, care, and disposition of captured and abandoned property, was the act of Congress approved March 12, 1863, by which the Secretary of the Treasury was required to appoint special agents to receive and collect all captured and abandoned property in any State in insurrection. On the 31st of the same month orders were issued by the Secretary of War and the Secretary of the Navy, requiring the officers of their respective departments to turn over all captured and abandoned property in their possession to agents appointed by this department. Agents previously appointed to carry out acts of Congress concerning commercial intercourse between the loyal and insurrectionary States were then authorized and directed by the Secretary of the Treasury to execute the provisions of the act of March 12, 1863, in addition to the duties previously performed by them, and they took such measures as they could to carry its provisions into effect.

The country in which this property was found had been, or was, occupied by contending armies; the inhabitants had generally deserted it, or were hostile to its removal; teams and means of transportation were removed from the country, so that when the property was found or received by the agents, they could do very little with it except by the aid of the military and naval arms of the public service, and could accomplish but little in the direction indicated except through their assistance and co-operation. The orders from the heads of the departments were ample. That of the War Department required the quartermasters, so far as they could without injury to the service, to aid agents in collecting such property and transporting it to places of shipment. But this aid could rarely be obtained; the teams and wagons were generally otherwise employed, or it was represented the exigencies and nature of the service forbade their use for the purpose indicated. In fact, it was represented by some of the agents that, instead of aid in the execution of these duties, they frequently encountered embarrassment on the part of local and subordinate military officers. The property in question, while in the hands of military authorities, had been a fruitful source from which they could readily supply local needs for money, which they could not so easily obtain in any other way. It was often required and used, as was alleged, for secret service; for lighting and cleaning towns occupied as military posts; for sanitary purposes; for feeding and clothing the destitute, and for the legitimate uses of the commissary and quartermaster's departments. Thus, as above stated, agents found themselves almost helpless in undertaking to execute the work assigned to them.

As our armies advanced during the summer of 1863, large quantities of this property were left in their rear. It was generally where it could not be reached without means of land transportation. These could seldom be obtained from the quartermasters. The inhabitants of the neighborhood where it was situated would not furnish teams or other aid, except upon the most exorbitant terms. They were averse to any taking of the property by agents of the government. They were hostile to all persons engaged in the business, and ready to do anything in their power to prevent them from finding or removing it. Marks and other evidences of its character were destroyed, and the cotton itself often re-

moved and concealed. Personal injury to agents and others engaged in collecting it was often threatened and not unfrequently executed. Most of the cotton was found on the plantations which had been abandoned by owners. Some of it was secreted in woods and swamps. When found it was generally damaged and in bad condition. The rope and bagging were mostly rotted. Nearly all of it required assorting and rebaling.

It was therefore found necessary to provide more adequate means of securing the cotton as directed by law. Accordingly, regulations were made by the Secretary of the Treasury in relation to the whole subject, which were approved by the President, and promulgated on the 11th of September, 1863. One of these regulations authorized agents to contract, on behalf of the States, for the collection and delivery to them of such property in their respective agencies on the best possible terms, not exceeding twenty-five per cent. of the proceeds of the property, which percentage should be in full compensation for all expenses, of whatever character, incurred in collecting, preparing, and delivering such property at points to be designated, from which it could be sent forward to market. And under this regulation, considering all the circumstances above stated, it was thought that the contracts authorized by it were not only the most practicable and economical, but absolutely the only way of collecting the cotton, preparing it for transportation, and delivering it at points from which the agents could forward it to market. This, therefore, became the system generally adopted in these collections.

Another regulation provided that agents might receive property from persons who should offer voluntarily to abandon it, giving receipts therefor to the owners, stating that the same would be forwarded and disposed of in accordance with the act of Congress. The increasing magnitude of the business required the immediate appointment of agents. They were appointed upon satisfactory testimonials as to character and capacity. The duties to be performed by them were entirely new; no precedents existed for their guidance; the instructions given them were necessarily general, and the country in which their transactions were carried on was in an unsettled condition, rendering frequent communication with the department difficult and almost impossible. Agents frequently misunderstood their duties. Irregularities were the necessary result of this condition of things.

During the summer of 1863 considerable cotton was brought forward by the owners and voluntarily abandoned by the agents upon their assurance that the Secretary would promptly hear their cases, and if satisfied of their loyalty and ownership, he would at once release it. This mistake was promptly corrected by the then Secretary, who felt that it would be unjust to parties who had voluntarily delivered their property to agents of the United States upon such assurances, to retain it and send them to the Court of Claims for relief. He therefore directed releases to be made in all such cases, upon payment of the expenses incurred, the internal revenue tax, and other government dues.

Under the system of contracting with parties for collecting, putting in order for shipment and delivering at designated points, many irregularities also occurred. Contractors, anxious for gain, were sometimes guilty of bad faith and speculation, and frequently took possession of cotton and delivered it under contracts as captured or abandoned, when in fact it was not such, and they had no right to touch it under their contracts or under the act of Congress. Residents and others in the districts where these speculations were going on took advantage of the unsettled condition of the country, and, representing themselves as agents of this department, went about robbing under such pretended authority, and thus added to the difficulties of the situation by causing unjust opprobrium and suspicion to rest upon officers engaged in the faithful discharge of their duties. Agents, also sometimes imposed upon and sometimes misunderstanding their duties, frequently received or collected property and sent it forward, which

the law did not authorize them to take. Persons thus wrongfully deprived of their property followed it and appealed to the Secretary for its restoration. These appeals were considered by the Secretary, and if he was satisfied that the property was not such as the act authorized the agents to receive or collect, he ordered that it or its proceeds should be returned to the owner. But this again led to other complications. The success of the bona fide applications by owners opened to bad men an opportunity for gain by imposing on the department in representing that cotton which had come to its possession had been wrongfully taken from them by the agents, and petitioning for its release. They submitted, with their petitions, proofs which, although seemingly conclusive, were often false. Thus the applications made in good faith and in which the parties were fairly entitled to relief, and those made in bad faith upon fair seeming though false proofs to defraud the government, forced upon the department great care and labor. It was often very difficult if not impossible to discriminate between fraudulent and bona fide cases, and no duty devolving upon the present Secretary has caused him more perplexity and care and anxiety than that connected with this subject.

The next legislation of Congress affecting the matters inquired about was the act of Congress approved July 2, 1864, by which the purchase of cotton, naval stores, and other southern products was authorized.

Regulations under which such purchases should be made were prepared by the Secretary, and approved by the President September 24, 1864. Agents were promptly appointed and sent to prominent points in the south to make purchases, as authorized by the act of Congress and in pursuance of regulations. Their transactions were profitable to the government, and generally satisfactory, and were continued until the promulgation of the executive order of June 13, 1865, which removed all restrictions upon commercial intercourse between the citizens of States east of the Mississippi river. This order rendered purchases no longer proper or practicable, and the agents were recalled.

After the surrender of the armies of the rebellion, the Secretary desired to recall all agents engaged in executing the acts of Congress relating to captured and abandoned property, and to receive and dispose of only such as should be delivered by military forces to customs officers at shipping ports, and circular directions were given accordingly on the 27th of June, 1865.

But it was urged that the cotton and other property which belonged to the so-called confederate government was scattered all through the lately insurrectionary States, and that the rapid withdrawal of the military forces would render it impossible for them to take possession of this property and deliver it to shipping points. It was also urged that all property belonging to the so-called confederate government at the time of the surrender should be considered and treated as captured property, and that the plain duty of the Secretary of the Treasury, under the acts of Congress above referred to, required him to collect and dispose of it.

The Secretary therefore felt required to continue to collect this property through the agents in the same manner as above stated, and renewed his efforts to execute the laws concerning it.

But the difficulties and embarrassments previously existing, as above stated, were greatly increased after the surrender. The military forces were withdrawn from the districts where the property was located; no means of enforcing law or of punishing a violation of it were established. Lawless men, singly and in organized bands, engaged in general plunder; every species of intrigue and speculation and theft were resorted to. Agents of the department, though generally faithful and efficient, were probably in some cases involved in these illicit transactions. What had been difficult before the disbanding of the hostile armies became almost impossible during the disorganized state of affairs in the

south immediately after. Still the efforts were continued until the requirements of the law seemed to be fulfilled, and the results are submitted herewith.

It is proper to state that judicial proceedings have been commenced, and in several cases are still pending, prosecuted for the recovery of property which had been taken and disposed of as captured property. These are vigorously defended, and special counsel is generally engaged to assist the United States district attorney in protecting the interests of the government therein.

All sales of property collected have been made in large markets at public auction, upon proper notice, for cash. A list is appended hereto showing the names of all agents appointed by the department who have been in any way connected with this business, with the rate of compensation paid to each.

The papers and proofs upon which releases have been made are on file in this department, and in any case where examination thereof may be desired they will be furnished.

I annex hereto tabular statements which have been prepared to show in detail all transactions of agents so far as they have been reported to or are known by the department.

The results of the whole action of the department under the acts of Congress above referred to, as shown by the annexed statement, are recapitulated and stated as follows :

ABANDONED COTTON.

Number of bales of cotton received as abandoned.....	11, 180
Number of bales improperly taken as abandoned and released by the department.....	1, 907
Number of bales of cotton sold as abandoned	9, 273
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Gross proceeds of sales of 9,273 bales sold as abandoned....	\$2, 682, 271 69
Amount paid to claimants for cotton improperly taken and sold as abandoned.....	668, 028 68
Amount paid to contractors for collecting, transporting, and delivering abandoned cotton to agents at designated points...	93, 646 06
All other expenses, including freight and charges paid to quartermasters on account of abandoned cotton	180, 946 67
Net amount realized by the United States on account of abandoned cotton	1, 739, 650 28
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CAPTURED COTTON.

Number of bales of cotton received as captured	156, 387
Number of bales improperly taken, or detained as captured and released	18, 485

(It is proper to say in explanation of this item that after the surrender the Secretary was reliably informed that large quantities of cotton, which had been claimed by the so-called confederate government, were being stolen and otherwise wrongfully taken by individuals, and that he thereupon directed agents to take possession of, and detain for investigation, all cotton which they had good reason to believe should be treated as captured, and to promptly examine into the facts, and, if satisfied that it was captured, to forward it as such, or, if not so satisfied, to deliver it back to the persons from whom it was taken. But the agents were required to report their action in all such cases, and hence a large quantity of such cotton seems to have been treated as captured, when the fact is that it was merely detained for examination, and was released to owners upon failure by agents to show a right to treat it as captured property.)

CAPTURED AND FORFEITED COTTON

Number of bales paid to contractors for collecting.....	9, 164
Number of bales lost by fire, or in transit, or taken out of the hands of the agents by judicial process, or by military orders, &c.....	13, 223
Number of bales of cotton sold as captured.....	115, 051
Number of bales on hand.....	464

Gross proceeds of sales of 115,051 bales of cotton, sold as captured.....	\$19, 239, 320 24
Amount paid to claimants for cotton improperly taken and sold as captured.....	654, 918 18
Expenses, including amount paid to contractors for collecting, transporting, and delivering to agents at designated points, and freights and charges paid to quartermasters on account of captured cotton.....	2, 783, 229 96
Net amount realized by the United States on account of cap- tured cotton.....	15, 801, 172 10

MISCELLANEOUS PROPERTY COLLECTED AS CAPTURED OR ABANDONED.

Gross proceeds of sales and collections.....	\$1, 374, 573 94
Amount of proceeds released to claimants by the department..	9, 856 85
Expenses of collection, transportation, and sale of miscellane- ous property.....	74, 918 66
Net amount realized by the United States from miscellaneous, captured, and abandoned property.....	1, 289, 798 43

PURCHASED COTTON.

Number of bales of cotton purchased by agents under the act of July 2, 1864.....	53, 838
Number of bales of cotton sold by agents under above act..	53, 837
Lost in repacking.....	1
Gross proceeds of sales of 53,837 bales.....	\$7, 573, 847 77
Purchase money paid for same.....	3, 490, 695 21
Expenses incurred by agents connected with this class of trans- actions.....	147, 272 82
Net profit realized by the United States from the purchase of cotton.....	3, 935, 879 74

MISCELLANEOUS PROPERTY PURCHASED.

Total amount paid for same.....	\$17, 943 06
Total amount received for sale of same. (The expenses in- curred by agents connected with this class of transactions are included in the expenses charged to cotton purchased, &c.).....	31, 124 69
Net profit realized by the United States from the purchase of miscellaneous products.....	13, 181 63

MISCELLANEOUS RECEIPTS.

Other receipts connected with the execution of the several acts, such as rents of abandoned property, fees for registering same, amounts collected for misappropriation of this class of property, and receipts from agents without account of details.....	\$3, 151, 671 21
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Expenses, such as salaries to agents, pay to clerks and other employés connected with the various agencies, and all other matters not charged on other accounts above stated.....	\$1, 189, 330 84
Net amount from this source.....	1, 962, 342 37
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Total amount received by the United States from various sources as above stated.....	\$34, 052, 809 54
Total amount released to claimants.....	1, 332, 803 71
Total amount of purchase money paid for property.....	3, 508, 638 27
Total amount of expenses paid, including expenses of collection, transportation, agents, salaries, and compensation, and all other expenses of every description connected with the execution of the various acts, so far as adjusted or ascertained.....	4, 469, 345 01
Leaving a total net amount realized by the United States from the various sources named, after payment of every expense in any way connected therewith.....	24, 742, 022 55
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I am, very respectfully, your obedient servant,

H. McCULLOCH,

Secretary of the Treasury.

THE PRESIDENT.

IN THE HOUSE OF REPRESENTATIVES, May 28, 1866.

On motion of Mr. Bromwell,

Resolved, That the President of the United States be requested to cause to be laid before this house statements showing the amount of cotton in bales, and the value thereof, which was in the hands of the military authorities at the time of the cessation of hostilities, as captured and forfeited cotton, together with all cotton which has since come to the hands of the United States authorities as property of the late so-called Confederate States. Also an account of all cotton in any wise coming into the hands of the federal authorities during the war, and under the care of what officers, and the disposition which has been made of such cotton in each State, both during and since the late war, how sold, and to whom, and by whom, and on what commission, and for what price.

Attest:

EDW. MCPHERSON, *Clerk.*

HOUSE OF REPRESENTATIVES,
Washington, D. C., September 1, 1866.

SIR: In accordance with the intimation given to you in the interview which took place yesterday between yourself and the sub-committee of the congressional Joint Select Committee on Retrenchment, I have the honor to request that you will furnish me, for the use of the committee, at as early a day as practicable—

First. A copy of the statement which you have caused to be prepared, or may prepare, in answer to the resolution of the House of Representatives passed on the 28th of May, 1866, calling on the President of the United States for specific information showing the amount of cotton which came into the hands of our government authorities as property of the late so-called Confederate States, and the disposition made of such cotton.

Second. A similar statement, in all particulars, as requested in said resolution, of the quantity of tobacco, rice, and other captured or forfeited property which has been in like manner obtained and disposed of on government account.

Third. A list of all special treasury agents, or agents, attorneys, or employes of any kind of the Treasury Department, who have at any time since April, 1861, been engaged in collecting, or securing, or been authorized to collect, secure, or prosecute for cotton, tobacco, rice, or other captured, forfeited, or abandoned property in the States in rebellion or elsewhere; setting forth in each case the name, residence, date of appointment, period of service, and compensation of such agents, and if removed or discharged.

You will please address your reply, conveying the information thus asked for, to me at my residence at Dayton, Ohio, and furnish it, if possible, by the 1st of October next, before the reassembling of the committee.

I am, very respectfully, your obedient servant,

ROBERT C. SCHENCK,

Chairman of Sub-Committee.

Hon. HUGH McCULLOCH,

Secretary of the Treasury, Washington, D. C.

Statement showing the amounts of cotton received and disposed of by the several supervising, special, purchasing and other agents of the Treasury Department.

	W. P. Mellen, 1st agency.	W. Wm. Orme and D. G. Barvitz, 1st agency.	J. R. Dillin, 1st agency.	H. M. Buckley, 1st agency.	Benj. F. Planders, 3d agency.	O. H. Burbridge, 3d agency.	G. W. Dent, 4th agency.	G. S. Dennison, 4th agency.	A. G. Brown, 4th and 5th agency.	David Heaton, 6th agency.	H. A. Risley, 7th agency.	T. C. Callicott, 8th agency.	T. C. A. Dexter, 9th agency.	J. M. Tomeny, 9th agency.	Capt. A. R. Eddy, A. Q. M.	Harrison Johnson, special agent.	O. N. Cutler, special agent.	O. O. Kelser, assistant special agent.	Sam'l Tammage, assistant special agt.	Hiram Barney, cotton agent.	Total number of bales of cotton.
Number of bales of cotton collected as abandoned.....	11, 180																				11, 180
Number of bales of cotton released to owners.....	1, 907																				1, 907
Number of bales of cotton sold	9, 273																				9, 273
Number of bales of cotton collected as captured.....	11, 180																				11, 180
Number of bales of cotton collected as captured.....	9, 689	8, 908	5, 586	1, 163	10, 219	11, 424	456	1, 101	46, 670	2, 182		4, 277½	7, 469	7, 732	1, 691	24, 760	1, 282½	308	16	7, 001	151, 845
Number of bales of cotton by Simeon Draper, cotton agent																					4, 542½
Number of bales of cotton shipped to Simeon Draper, cotton agent																					156, 387½
Number of bales of cotton paid to contractors.....		1, 174	648			155			500				15½	365		6, 053	254				9, 164
Number of bales of cotton released to owners.....	334	311			2, 679	8, 307	240					1, 584	1, 234	694		320					15, 703
Number of bales of cotton shipped to Simeon Draper, cotton agent		5, 764	4, 433	1, 053	3, 440	2, 404	205	1, 006	45, 168	1, 491		2, 680½	5, 468	4, 870		11, 991	1, 028½	296			91, 298
Number of bales of cotton shipped to Hiram Barney, cotton agent					38				398	60											*496
Number of bales of cotton burned while in the hands of agents.....		1, 596											92	9							1, 697
Number of bales of cotton sold by agents.....	9, 355	63	466		2, 003		2	5	124	631		13	578		1, 691				16	7, 497	22, 444
Number of bales of cotton replevied, titles still pending.....			39	110																	149
Number of bales of cotton stolen from agents.....					139	2								3							144
Number of bales of cotton turned over to court by agents.....																					4, 078
Number of bales of cotton lost in repacking.....					1, 920	514							82	1, 653		12					204
Number of bales of cotton taken from agent by military						42								68		5, 899					6, 379
Number of bales of cotton used to pay expenses in kind.....									480							485					485
Number of bales of cotton lost in transitu							9							55							64

* Included in sales by Hiram Barney, cotton agent.

Statement showing the amounts of cotton received, &c.—Continued.

	W. P. Mellen, 1st agency.	W. Wm. Orme and D. G. Barwitz, 1st agency.	J. R. Dillin, 1st agency.	H. M. Buckley, 1st agency.	Benj. F. Flanders, 3d agency.	O. H. Burbidge, 3d agency.	G. W. Dent, 4th agency.	G. S. Dennison, 4th agency.	A. G. Brown, 4th and 5th agency.	David Heaton, 6th agency.	H. A. Risley, 7th agency.	T. C. Callieott, 8th agency.	T. C. A. Dexter, 9th agency.	J. M. Tomney, 9th agency.	Capt. A. R. Eddy, A. Q. M.	Harrison Johnson, special agent.	O. N. Cutler, special agent.	O. O. Kelsea, assistant special agent.	Sam'l (manager), assistant special ag't.	Hiram Barney, cotton agent.	Total number of bales of cotton.
Number of bales of cotton short from other agents	2	.....	.....	.....	.....	.....	.....	2
Number of bales of cotton worthless left on plantations	12
Number of bales of cotton on hand	13
Number of bales of cotton received by Simeon Draper from other sources	4,542½
Number of bales of cotton collected and transferred to other agents and included in their reports	407 1,003½	.....	.....	1,211	.....	.....	.....	.....	.....	.....	68	2,175	.....	2,693½	5,850	.....	.....	.....	.....	.....
Making the actual number collected by those agents	9,315 6,589½	.....	.....	11,430	.....	.....	.....	.....	.....	.....	4,345½	9,644	.....	4,384½	30,610	.....	.....	.....	.....	.....
	9,689	8,908 5,586	1,163	1,163	10,219	11,424	456	1,101	46,670	2,182	.....	4,277½	7,469	7,732	1,691	24,760	1,282½	308	16	7,497	156,387½

The accompanying statements show the entire transaction in detail.

Number of bales of cotton received by Simeon Draper, per his reports	95,840½	Number of bales of cotton sold by Simeon Draper	92,607½
Number of bales of cotton shipped to Simeon Draper, per agents reports	91,298	Number of bales of cotton released by Simeon Draper	2,782
		Number of bales of cotton on hand by Simeon Draper	451
Excess	4,542½		95,840½

Cotton purchased by agents under act of July 2, 1864.

	G. H. Ellery.	O. N. Cutler.	Green Adams.	Lawton.	T. P. Robb.	T. H. Yeatman.	J. M. Hyatt.	F. W. Kellogg.	H. A. Risley.	C. E. Livingston.	Total.
Number of bales of cotton purchased.....	16,056	35,564	1,218	59	10	581	20	113	143	74	53,838
Number of bales of cotton resold.....	14,583	32,573	1,183								48,339
Number of bales of cotton lost in repacking.....	1										1
Number of bales of cotton shipped to Simeon Draper.....	1,362	2,991	35	59	10	581	20	113	143	74	5,388
Number of bales of cotton shipped to T. Richson, cotton agent, St. Louis.....	110										110
	16,056	35,564	1,218	59	10	581	20	113	143	74	53,838

Number of bales of cotton received and sold by Simeon Draper, cotton agent, as per his reports 5,404
5,388
Excess..... 16

20 bales of cotton shipped S. Draper, cotton agent, by G. H. Ellery, purchasing agent, on account of Leonard Sweet, by special contract.

TREASURY DEPARTMENT, OFFICE OF COMMISSIONER OF CUSTOMS, November 7, 1866.

N SARGENT, Commissioner.

Statement showing the entire receipts and disbursements in the several agencies of the Treasury Department.

Name.	Agent.	Number of agency.	Gross proceeds of the sale of cotton.	Gross proceeds of the sale of miscellaneous property.	Amount of rents of abandoned property.	Other receipts.	Total receipts.	Total disbursements.
Wm. P. Mellen.....	Supervising agent.....	1st agency.....	\$5,332,051 88	\$72,497 13	.....	.....	\$5,404,549 01	\$1,675,576 69
W. W. Orme.....	do.....	do.....	24,996 14	12,535 26	.....	\$49,419 78	86,951 18	57,475 79
D. G. Barnitz.....	do.....	2d agency.....	72,996 57	42,152 04	\$15,174 24	3,262 55	133,585 40	93,382 91
J. R. Dillin.....	do.....	1st agency.....	.....	.....	10,423 45	19,215 00	29,638 45	.....
T. C. Callicott.....	do.....	do.....	.....	.....	.....	371 00	2,269 81	32,377 54
H. M. Buckley.....	do.....	do.....	800 00	1,098 81	217,195 01	738,787 12	1,274,059 91	846,251 43
B. F. Flanders.....	do.....	3d agency.....	187,873 16	130,204 62	.....	.....	14,899 79	120,927 86
A. H. Burbridge.....	do.....	do.....	.....	14,899 79	.....	.....	37,266 75	13,784 33
G. W. Dent.....	do.....	4th agency.....	176 25	37,090 50	.....	.....	1,656 27	8,953 53
G. S. Dennison.....	do.....	do.....	936 27	720 00	.....	.....	143,727 20	17,510 53
H. G. Browne.....	do.....	4th and 5th agency.....	11,470 13	45,319 96	101 39	86,835 72	334,819 18	29,347 51
David Heaton.....	do.....	6th agency.....	76,367 91	201,164 42	57,286 85	.....	261,144 79	243,518 95
H. A. Risley.....	do.....	7th agency.....	.....	261,144 79	.....	.....	131,756 81	24,480 86
T. C. Callicott.....	do.....	8th agency.....	275 31	110,311 32	14,808 95	6,361 23	16,537 91	183,885 35
J. M. Tomeny.....	do.....	9th agency.....	16,537 91	.....	.....	823,947 15	895,590 16	602,247 36
T. C. A. Dexter.....	do.....	do.....	71,364 71	.....	.....	.....	6,485 11	204 64
O. O. Kelsea.....	Asst. special agent.....	Wilmington, N. C.....	2,109 02	6,485 11	.....	.....	21,630 23	13,271 55
Samuel Gamage.....	do.....	San Antonio, Texas.....	.....	19,521 21	.....	.....	654,996 51	2,834 31
O. N. Cutler.....	Special agent.....	New Orleans.....	.....	.....	180,673 17	.....	108,632 18	21,649 05
Capt. A. R. Eddy.....	Quartermaster U. S. A.....	Memphis, Tenn.....	438,860 84	35,462 50	.....	.....	.....	.....
T. H. Dndley.....	United States consul.....	Liverpool, England.....	.....	108,632 18	.....	.....	712 98	55 04
J. A. Kishpaugh.....	Collector.....	Galveston, Texas.....	.....	712 98	.....	.....	2,655 00	84 30
H. B. Titus.....	Special agent.....	.....	.....	2,655 00	.....	.....	5,511 63	3,836 50
R. R. Howard.....	Surveyor.....	St. Louis, Mo.....	.....	5,511 63	.....	.....	244 15	.....
J. W. Ricks.....	Acting collector.....	Pensacola, Fla.....	.....	244 15	.....	.....	18,909 52	683 51
Thomas Richson.....	Cotton agent.....	St. Louis, Mo.....	18,909 52	.....	.....	.....	2,032,698 88	104,695 29
Hiram Barney.....	do.....	New York.....	2,022,312 13	10,386 75	.....	.....	14,912,478 20	1,392,328 20
Simcon Draper.....	do.....	do.....	14,656,932 71	255,545 49	.....	.....	290,356 02	198,884 30
Green Adams.....	Purchasing agent.....	Nashville, Tenn.....	290,356 02	.....	.....	.....	481,885 44	3,309,754 97
O. N. Cutler.....	do.....	New Orleans.....	4,878,391 96	24,894 44	.....	.....	96,060 66	97,461 92
G. H. Ellery.....	do.....	Memphis, Tenn.....	1,391,721 26	6,230 25	.....	.....	.....	.....
F. E. Spinner.....	Special agent.....	Washington, D. C.....	.....	349,862 50	.....	.....	.....	.....
Do.....	do.....	do.....	.....	.....	.....	.....	*349,862 50	.....
Total.....	.....	.....	29,495,439 70	1,755,561 13	495,663 06	2,306,145 65	34,052,809 51	9,310,786 99
Total receipts.....			\$34,052,809 54	Receipts in coin.....	.....	\$6,630,094 51	.....	.....
Total disbursements.....			9,310,786 99	Receipts in currency.....	.....	18,111,928 04	.....	.....
Net profit to United States.....			24,742,022 55	.....	.....	24,742,022 55	.....	.....

NOTE.—In most of the agencies the property collected was principally shipped to Simcon Draper, cotton agent, New York, for sale, and the disbursements were mostly paid from other sources, so that the receipts and disbursements stated in this table are no indication of the real results of the transactions of an agency.
* Being amount deposited by various parties to credit of captured and abandoned property, and of which no details have been received by the Commissioner of Customs.
† Being amount paid out on account of captured and abandoned property, as per attached list, by direction of the Secretary of the Treasury.

WAR DEPARTMENT,
Washington City, February 16, 1867.

MR. PRESIDENT: I have the honor to transmit herewith reports of October 8 and 29, 1866, by the Quartermaster General, containing all the information in possession of this department relative to cotton, called for in the resolution of the House of Representatives of the 28th May, 1866, which is annexed hereto.

Very respectfully, your obedient servant,

EDWIN M. STANTON,
Secretary of War.

The PRESIDENT.

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., October 8, 1866.

SIR: I have the honor to acknowledge the receipt, for report, of the following resolution of the House of Representatives, May 28, 1866:

“On motion of Mr. Bromwell,

“*Resolved*, That the President of the United States be requested to cause to be laid before the House statements showing the amount of cotton in bales, and the value thereof, which was in the hands of the military authorities at the time of the cessation of hostilities, as captured and forfeited cotton, together with all cotton which has since come to the hands of the United States authorities as property of the late so-called Confederate States; also, an account of all cotton in anywise coming into the hands of the federal authorities during the war, and under the care of what officers, and the disposition which has been made of such cotton in each State, both during and since the late war; how sold, and to whom and by whom, and on what commission, and for what price.

“Attest:

“EDW'D McPHERSON, *Clerk.*”

This resolution requires several distinct statements:

1. The amount of cotton in bales, and the value thereof, in the hands of the military authorities at the time of the cessation of hostilities, as captured and forfeited cotton.

2. All cotton which has *since* come into the hands of the United States authorities as property of the late so-called Confederate States.

3. All cotton in anywise coming into the hands of the federal authorities during the war, and under the care of what officers.

4. The disposition which has been made of such cotton in each State, both during and since the late war.

5. How sold, and to whom, and by whom, and on what commission, and for what price.

It will not be possible to arrange the returns of officers specially under the foregoing classes. General results will be mainly given, accompanied by copies of the statements, which are somewhat bulky.

Previous to the passage of the act of 12th March, 1863, officers of the quartermaster's department accounted for cotton as for other property falling into their hands. By the act “to provide for the collection of abandoned property, and for the prevention of frauds in insurrectionary districts within the United States,” the Secretary of the Treasury was authorized to appoint special agents to receive and collect abandoned or captured property in any State or Territory of the United States designated as in insurrection against the lawful government of the United States by the proclamation of the President of July 1, 1862, *except* arms, ordnance, ships, steamboats or other water craft, and furni-

ture, forage, military supplies, or munitions of war. Officers and soldiers receiving any such property, or cotton, &c., to turn the same over to special agents.

All property coming into any of the United States not declared in insurrection from within any of the States declared in insurrection, through or by any other person than an agent duly appointed or under a lawful clearance by the proper officer of the Treasury Department, to be confiscated.

In conformity to the provisions of this act, General Orders No. 88, War Department, Adjutant General's Office, April 3, 1863, were issued to officers of the army.

The *first clause* prohibits officers and others connected with the army from having any interest in the transportation of goods, &c., into any States in insurrection, or in the purchase or sale therein of any goods, &c.

The *second clause* directs that officers and others who may have under control any abandoned or captured property, including all seized under military orders, except only such as shall be required for use of United States forces, shall promptly turn over all such property to a treasury agent; also all receipts, bills of lading, &c., to the said agent. The officer, on turning over the property, to make regular returns thereof, &c. Property sold to be described, stating when, where, by and to whom sold, &c., and the amount received therefor, and what disposition was made of proceeds. Officers to aid the treasury agents in getting possession and transporting such property.

The *third clause* directs military commanders to revoke all orders in conflict or inconsistent with this order. All expenses of transporting said property to be reported by the officers of the quartermaster's department who furnish such transportation to the agents of the Treasury Department, and also, through the ordinary channels, to the Quartermaster General at Washington, in order that such expenses may be reimbursed from the proceeds of sales of such transported property.

From an examination of reports and returns received from officers of the quartermaster's department, and from a special correspondence entered into in order to provide the means of answering the resolution of the House of Representatives, the following information has been obtained, and is respectfully submitted, with the accompanying copies of papers, as the fullest answer practicable :

Colonel S. B. Holabird.

Total quantity of cotton received and disposed of by Colonel S. B. Holabird, chief quartermaster at New Orleans, from May, 1863, to May, 1864, inclusive :

Received from all sources : 12,779 bales, 32 parts of bales, 2,373 sacks, 7 barrels, 1 cask, one lot of loose.

See his accounts, marked A and B, showing the cotton received and disposed of.

Total amount received for cotton sold by Colonel S. B. Holabird	\$986,615 87
Amount sold under and by provisional court.....	33,089 68
Total amount received by him.....	1,019,705 55
Total amount refunded.....	185,176 21
Balance.....	834,529 34

See statement marked C.

In a letter of September 26, 1866, Colonel Holabird states that the above amount (\$834,529 34) was used in the quartermaster's department, as if belonging to the regular funds of that appropriation, as shown by vouchers ren-

dered with his accounts, having been, as he states, directed thus to use and report it by the major general commanding the department of the Gulf.

This statement only gives an account of cotton seized, or in military possession by seizure, or from questions being raised as to its disposition.

Colonel Holabird states that there was cotton received and transported under treasury regulations, not included in his statement, as it was only handled as matter of freight.

The cotton sent to New York and Boston, Colonel Holabird presumes was sold by the treasury officers, as no returns of sales were ever made to him.

Colonel Holabird in his report states the collection and sale of 1,207 bales derived from cotton collected from the batteries, &c., around Port Hudson, by negro troops and contrabands, under supervision of Brigadier General Andrews, commanding the post, in obedience to department orders, (marked D;) one hundred thousand dollars of the proceeds were applied in the quartermaster's department. Colonel Holabird says the proceeds of this cotton may be said to have covered all the expenses of the schools for the poor colored people in Louisiana up to 1865, and possibly through that year.

Colonel Holabird mentions a lot of 404 bales of cotton from the Brazos, captured by the troops on the Rio Grande, and sold by order of the commander of the department of the Gulf, to assist in paying for the steamers and vessels lost in the expedition to Brazos Santiago and the Rio Grande.

There was much more cotton captured there, Colonel Holabird states, and sold, but he was not furnished with an account of it; it was applied in the quartermaster's department by like authority, and for like purpose. The cotton released to parties was so released upon authority of the military commanders and treasury officers. A great deal held for freight and belonging to private parties stands released to C. A. Weed & Co., they being commission merchants or treasury agents.

Colonel Holabird bears testimony to the industry of the negroes in gathering cotton from its hiding places, and delivering it for transportation. The proceeds of twenty or thirty bales, more or less, were transferred to the special treasury agent at New Orleans, and not included in Colonel Holabird's account, although sold under his general directions, they being special cases involving conflicting and doubtful claims, or violations of military orders.

Colonel Holabird reports the sale, under his direction, November 25, 1863, by Captain Jacob Mahler, assistant quartermaster, of the following: 116 bales, weighing 40,298 pounds, \$22,212 88.

This cotton, Colonel Holabird states, belonged to a lot dug from the batteries and ruins about Port Hudson, and was sold for the benefit of the colored troops who saved it, by order of the commanding general. He also states that this money was turned over by Captain Mahler to Captain M. M. Hawes, assistant quartermaster.

Upon examination, it is found that Captain Hawes had rendered an account of the Corps d'Afrique fund for the period from August 1, 1863, to July 31, 1864, distinct and separate from his accounts with the quartermaster's department, of which he has no summary statements on file. This return consisted of an account current, Abstract A, and 23 vouchers; Abstract B, and 45 vouchers; Abstract B b, and 18 vouchers; which account was returned to the treasury, (Third Auditor's office,) without the usual administrative examination, November 24, 1865, and is now in that department.

Captain Jacob Mahler, assistant quartermaster.

Under an order of Colonel Holabird, chief quartermaster at New Orleans, dated December 14, 1863, Captain Mahler transferred to Captain M. M. Hawes, assistant quartermaster, all the funds, receipts, and vouchers in his hands connected with the Corps d'Afrique fund, and took his receipt for the same.

Aggregate amount of sales of cotton by Captain Mahler, assistant quartermaster, from August 11, 1863, to January 2, 1864, \$229,844 75, receipted for by Captain Hawes.

The item of \$22,212 88, mentioned by Colonel Holabird in another place as the proceeds of the sale of 116 bales by Captain Mahler, is included in the above sum.

Captain Edward Pease, provost marshal, Cedar Keys, Florida.

Captain Pease transmits, April 1, 1865, returns of four bags of cotton, weighing 1,069 pounds, which he turned over to John J. Stevens, first lieutenant and regimental quartermaster, second Florida cavalry, acting assistant quartermaster, for which Lieutenant Stevens receipted. Was instructed to turn over captured cotton to T. C. Dexter, special agent Treasury Department.

Brevet Major General J. L. Donaldson, chief quartermaster military division of the Tennessee.

Under date of Nashville, Tennessee, June 29, 1866, General Donaldson transmits report of cotton received at that depot from May 1, 1864, to June 30, 1865, by Captain S. B. Brown, assistant quartermaster.

Prior to that time Captain John C. Crane, assistant quartermaster, had charge of receipts of cotton from December, 1863, to April 30, 1864, when Captain Brown relieved him.

Prior to December, 1863, Captain John Stewart, assistant quartermaster, had charge. Is out of service and left no records of his operations.

General Donaldson's abstract of the cotton received at the Nashville depot by Captain S. B. Brown, assistant quartermaster, in charge of transportation, shows the total amount to be 1,802½ bales, 3 bags, and 175 pounds, the whole of which was turned over to the Treasury Department, except 143½ bales destroyed by fire. (This is from May 1, 1864, to June 30, 1865.)

The abstract of Colonel John C. Crane, late inspector quartermaster's department, Nashville, shows that there were received by him while in charge of transportation of United States military railroads, Department of Mississippi, at Nashville, Tennessee, from December 1, 1863, to May 10, 1864, 177 bales of cotton and two car loads, (number of bales not enumerated,) and that he transferred to the United States government 13 bales, to Captain J. H. Ferry 15 bales, to C. A. Fuller 147 bales, to D. W. Roland 2 bales and 2 car loads.

Brevet Brigadier General L. C. Easton, chief quartermaster.

General Easton, chief quartermaster, department of Missouri, under date of St. Louis, July 13, 1866, transmits a letter from General William Myers, assistant quartermaster, dated July 4, 1866, giving a statement of the cotton received at St. Louis during the war.

This statement shows: total number of bales received, 283; number transferred and sold, 283; amounting in money to \$40,456 62.

Of this the sum of \$30,844 68 was turned over to claimants; \$9,611 94 transferred to credit of the Treasurer of the United States.

Captain H. S. Fitch, assistant quartermaster.

Captain Fitch, in his account current for the third quarter of 1862, reports the sale of 20,460 pounds of cotton, at twenty-two cents per pound, damaged and coarse, captured by provost marshal and sold by order of Provost Marshal General Colonel W. S. Hillyer to A. A. Van Wanner for \$4,520. In the abstract of Colonel William Myers, assistant quartermaster, St. Louis, Missouri, Captain H. S. Fitch is credited with 11 bales of cotton transferred to Colonel Myers, August 21 and 27, 1862, and charged with 25 bales.

Captain C. A. Reynolds, assistant quartermaster, Rock Island, Illinois.

Captain Reynolds reports 24 bales cotton, claimed by James Mix & Company, seized by the United States at Memphis, Tennessee, and sold by Captain J. G. Fort, by order of Captain Reynolds, under instructions from General Grant.

Gross proceeds of 24 bales	\$5, 546 27
Expenses of sale.....	168 00
	<hr/>
	5, 378 27
	<hr/>

This amount is reported as deposited with the assistant treasurer at St. Louis, Missouri, to the credit of the United States.

Captain George W. Bradley, assistant quartermaster.

Captain Bradley, under date of Newbern, North Carolina, August 13, 1863, transmits receipt from D. Heaton, supervising special agent of the Treasury Department, for forty-five (45) bales of cotton, averaging about 500 pounds; 57 bales, average 500 pounds, 28,500 pounds; in small bags 200 pounds.

This cotton was captured from the enemy during the expedition to Winton, North Carolina, 25th July, 1863.

Captain George W. Bradley, depot quartermaster.

Captain Bradley reports, from Baltimore, Maryland, June 29, 1866, the following cotton, which, he says, includes all that has been received at that depot at any period during the war, and subsequent to the cessation of hostilities, as shown by the records of his office:

July 12, 1864, received from Captain B. Burton, assistant quartermaster at Washington, D. C., 307 bags cotton, weighing 9,332 pounds, to H. A. Risley, agent Treasury Department; March 8, 1866, received from Captain J. G. Payne, assistant quartermaster, Washington, D. C., 30 bales cotton, weighing 15,750 pounds, turned over to Simeon Draper, New York; sent through Captain Henry Bowman, assistant quartermaster, Philadelphia, Pennsylvania.

Colonel James Belger, quartermaster, Baltimore, Maryland.

Colonel Belger reports, August 9, 1862, the sale of 23 bales of cotton by auction, and states that the remaining 27 bales of the invoice of 50 bales from Captain Tallmadge, assistant quartermaster at Fortress Monroe, had not then been received. It averaged about the price paid for it.

Captain Samuel Lappin, assistant quartermaster.

Captain Lappin reports, from April 24, 1865, to May 22, 1865, amount of cotton received and transferred by him at Mobile, Alabama.

Received	19,396 bales, 1,630,116 pounds.
Transferred.....	3,222 bales to General Van Vleit, New York.
Destroyed.....	9,741 bales, by explosion of powder magazine.
Delivered to claimants.....	284 bales, by order of General Canby.
Delivered to T. C. Dexter...	6,149 bales, special agent treasury.

Total.....	19,396 bales, 1,630,116 pounds.
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Major General B. F. Butler, commanding department of the Gulf.

General Butler writes to the Quartermaster General, New Orleans, June 10, 1862, in explanation in the matter of certain cotton sent home in the Black Prince, a government transport, from Ship island:

H. Ex. Doc. 97—2

"This cotton," he says, "was captured by the navy on board a small schooner which it would be unsafe to send to sea. I needed the schooner as a lighter, and took her from the navy. What should be done with the cotton? A transport was going home empty; it would cost the government nothing to transport it."

He states that, being without funds, he had drawn upon his private banker for four thousand dollars, and sent the cotton to his correspondent at Boston, with directions to sell it, pay the draft out of the proceeds, and hold the rest, if any, subject to his order, that he might settle with the government. But the cotton was seized by the government, and kept, as General Butler states, until it depreciated ten per cent. General Butler afterwards received from Colonel Shaffer, assistant quartermaster, the amount of his draft, which he (General B.) had paid to the laborers.

The proceeds of this cotton (two bales) from the Black Prince, \$209 79, Major John W. McKim, assistant quartermaster at Boston, states were used in expenditures for the quartermaster's department, and taken up on the account current of his predecessor (Captain W. W. McKim) for February, 1863. (See statement of Major McKim.)

F. W. Kellogg, who appears to have been a purchasing agent, gives a receipt to Captain Samuel Lappin, assistant quartermaster, for the papers releasing to the owners 284 bales of cotton, captured in Mobile, Alabama, in accordance with General Orders No. 30 of Major General E. R. S. Canby, commanding military department of West Mississippi. The following is the indorsement on this receipt of Kellogg:

"I have received all the papers relating to this cotton and other articles, and so much of the cotton as was not destroyed by fire at the explosion, and was claimed by the owners, has been disposed of according to law.

"F. W. KELLOGG,
"Purchasing Agent."

Lieutenant Colonel A. R. Eddy.

The abstract of all cotton received, sold, &c., by Captain A. R. Eddy, assistant quartermaster United States army, at Memphis, Tennessee, while depot quartermaster at that point, from January to May, 1863, exhibits the following result:

Received from quartermaster's department and provost marshal's department, 4,334½ bales, 15 pieces of bales, 92 sacks, 48 gunny sacks, 29 large sacks, 20 small sacks, 8 large bundles.

Transferred and sold the above articles as follows:

Returned to owners by order of General Grant.....	134	bales.
Returned to owners by order of General Hurlbut.....	13	bales.
Transferred to Captain J. V. Lewis, assistant quartermaster....	15	bales.
	<hr/>	
	162	bales.
Sold at auction.....	1,691	bales.
Transferred to the Treasury Department.....	2,481½	bales.
	<hr/>	
Total.....	4,334½	bales.

RECAPITULATION.

Sold, 1,691 bales, 742,963 pounds, \$437,906 77.....	1,691	bales.
J. L. Loop, auctioneer, commission one per cent.		
Transferred.....	2,481½	bales.
Transferred.....	15	bales.
Returned.....	147	bales.
	<hr/>	
Total.....	4,334½	bales.

It appears from a list of confiscated cotton furnished by Captain Eddy for the month of May, 1863, that of the cotton mentioned in his abstract he turned over to T. H. Yeatman, special agent of the Treasury Department, the following: 2,481½ bales, 15 pieces of bales, 159 sacks, 38 large sacks.

Colonel A. J. Mackay, chief quartermaster.

Colonel Mackay, chief quartermaster, depot of Nashville, July 22, 1865, reports to the Quartermaster General that during the month of June previous he received from the forces of Brevet Major General Wilson, commanding cavalry corps, military department Mississippi, 585 bales of cotton, all of which, as it from time to time arrived, he transferred to the United States Treasury Department. He states that he accounted for this property on his returns for the month in which it was received.

In the annual report of Colonel Mackay to General Donaldson for the fiscal year ending June 30, 1865, he says:

“Not being accountable for public property, with the exception of, at one time, some few articles of office furniture and clothing, camp and garrison equipage, I have none to report as lost, destroyed, or captured by the enemy, while under my direction. For the same reason no property captured by our army has fallen into my hands.

“I may except some cotton, altogether about five hundred and eighty-five bales, which, being taken possession of from time to time by Major General Wilson’s forces on their march to Macon, Georgia, &c., and shipped to me at Nashville, Tennessee, was immediately, as each lot arrived, turned over to the proper officer of the United States Treasury Department. I set down ninety-five thousand dollars (\$95,000) as its estimated value. The cotton in question has been duly accounted for on my property return.”

It appears that Colonel Mackay, during the time specified, turned over to James R. Dillon, special treasury agent, the following amounts of cotton:

June 5, 1865.....	78 bales.
June 6, 1865.....	111 bales.
June 19, 1865.....	241 bales.
June 27, 1865.....	14 bales.
June 28, 1865.....	141 bales.
Total	585 bales.

Captain R. B. Hatch, assistant quartermaster.

Cotton turned over at Helena, Arkansas, to D. N. Welsh, captain and assistant quartermaster, to be delivered to Captain R. W. Lyman, assistant quartermaster, Memphis, Tennessee, 1863:

April 9.....	13 bales cotton.
April 9.....	3 bales cotton, broken.
April 11.....	61 bales cotton.
April 11.....	89 bales cotton, 3 parts of bales.
April 18.....	34 bales cotton, some in bad order,
Total	200 bales.

April 18, 1 piece of bale; 26 long sacks cotton; 25 sacks cotton.

Brevet Major General Robert Allen, chief quartermaster, Louisville, Kentucky.

General Allen, under date of June 19, 1866, writes to the Quartermaster General, and says:

“I enclose herewith a statement of Captain J. R. Del Vecchio, late assistant

quartermaster, in reference to twenty (20) bales. This is the only instance where cotton has come into the possession of any officer attached to this depot during the war."

Captain Del Vecchio reports that he found in the First street warehouse, corner First and Front streets, twenty (20) bales of cotton which was not transferred to him by his predecessor. The Quartermaster General ordered him to turn the cotton over to the treasury agent at Louisville, and take his receipt therefor, and report the cotton on property return as taken up. He states that the receipt may be found filed with his property papers for the month of March, 1866.

Colonel G. H. Crosman, deputy quartermaster general, Philadelphia, Pennsylvania.

Lieutenant Colonel Herman Biggs, quartermaster 18th army corps, under date of Philadelphia, Pennsylvania, April 10, 1863, proposes to turn over to Colonel Crosman about 2,000 pounds of cotton on board the steamer Emilie, belonging to the government.

Colonel Crosman is directed by the Quartermaster General to sell the 1,558 pounds of cotton turned over to the department.

The cotton was sold agreeably to orders, and Captain A. Boyd, assistant quartermaster, by direction of Colonel Crosman, reported the sale as follows :

May 4, 1863—	
1,218 pounds of cotton partly damaged, Dickens, 17½ cents	\$213 15
640 pounds cotton damaged, Dodson, 14½ cents	92 80
	<hr/>
	305 95
Commission 5 per cent.	\$15 30
Catalogues and advertising	3 75
Weighing and portorage	3 25
	<hr/>
	22 30
	<hr/>
	283 65
	<hr/>

M. Thomas & Sons, auctioneers.

Colonel Crosman (Brevet Brigadier General) writes under date of June 12, 1866, and recites the sale of the cotton aforesaid, under the instructions of the department, "the proceeds to be turned over to the duly authorized agent of the Treasury Department when he shall have been appointed."

General Crosman adds: "Captain Boyd sold this cotton under my direction, and the net proceeds, \$283 65, were used by him in the current expenditures of the quartermaster's department proper; no notification of the appointment of a treasury agent to receive the funds was ever made to me."

Major Stewart Van Vliet, quartermaster, New York.

Major Van Vliet, December 29, 1862, reports to the Quartermaster General that, in pursuance of instructions, he had the cotton received from Captain Daniel Messenger, assistant quartermaster at Newbern, North Carolina, 72 bales, sold at auction, and had deposited the net proceeds, \$15,416 72, with the assistant treasurer at New York. Requests that this sum be placed to his credit, as he is entirely out of funds.

Captain Messenger states in his letter to Major Van Vliet, of the 24th of November, 1862, that of the 72 bales sent, 57 were marked A. Q. M., and were seized, ginned, and pressed by him. The 15 bales marked T. D. were claimed by parties professing to be Union men. Loyalty, however, not clearly estab-

lished. Wished the lot sold separate from the other, so that, if necessary, a separate account could be rendered.

On the 22d of January, 1863, Major Van Vliet was advised from the Quartermaster General's office as follows :

"By direction of the Secretary of War, the proceeds of the sale of the fifty-seven (57) bales of cotton marked A. Q. M., which you received from Captain Messenger, assistant quartermaster, will be held to defray current expenses of the quartermaster's department. The 15 bales marked T. D. will be held until further orders."

March 4, 1863, Major Van Vliet reports the receipt of 10,000 pounds of unginned cotton from Brevet Colonel C. W. Thomas, assistant quartermaster, at Fortress Monroe, and asks authority to sell it at auction.

March 9, 1863, directed by the Quartermaster General to sell and report result.

May 7, 1863, Major Van Vliet received from Captain Alfred G. Gray, of the steamer McClellan, 233 bales of cotton captured in the blockade runner Laura Dudley, on the 29th of April, 1863, and shipped by the United States marshal on account of the government.

May 20, 1863, Major Van Vliet received 412 bales of cotton from New Orleans, per steamer George Peabody.

May 23, 1863, Major Van Vliet received 400 bales of cotton from Captain A. Shipley, assistant quartermaster, per ship Matanzas, from New Orleans.

June 29, 1863, Major Van Vliet reports receipt from Colonel S. B. Holabird, chief quartermaster, New Orleans, per Captain Jacob Mahler, assistant quartermaster, 530 bales of cotton and samples, per steamer Matanzas, from New Orleans; directed by the Quartermaster General to turn it over to the agent of the treasury.

May 22, 1865, Major Van Vliet received thirteen bales of cotton from Captain Messenger, assistant quartermaster, Newbern, North Carolina.

May 23, 1865, General Van Vliet received 1,400 bales of cotton, per steamer Monterey, invoiced by General Canby.

June 3, 1865, directed to turn over all the cotton to Simeon Draper, agent of Treasury Department.

Captain W. W. McKim, assistant quartermaster, Boston.

Captain McKim, on the 27th of August, 1862, asked authority to sell two bales of cotton turned over to him from the transport Black Prince, shipped from New Orleans by General Butler, which authority was given, and the cotton sold. (See statement of Brevet Major John W. McKim, June 14, 1866.)

June 23, 1863, Captain W. W. McKim was instructed by the Quartermaster General, under General Orders No. 88, War Department, 1863, as follows: "The cotton and sugar, except what sugar the Commissary General elects to take for army use, must be turned over to the agent of the Treasury Department, to be by him sold. He was also instructed that any charges against the property for freight, &c., should be paid, and charged against the product of sale."

In relation to property shipped to him by Colonel Holabird, chief quartermaster department of the Gulf, Captain McKim, June 27, 1863, says :

"Previous to the receipt of your letter I had received \$161,535 69, being the proceeds from auction sales of the property received by the steamer McClellan.

"On Tuesday last I sold at auction 200 bales of cotton received from New Orleans by steamer City of Bath. My course in this business, and I presume also the action of Colonel Holabird, was based upon the supposition that the proceeds could be appropriated as he desired.

"No agent of the Treasury Department could have made a more judicious or economical sale, or have realized more for the property, than I have done, and I

am confident that my action will receive the approval of any competent agent the Treasury Department may appoint. I am ready to turn over the proceeds to the agent of the Treasury Department, whenever required to do so.

"I respectfully ask that I may be authorized to retain so much of the proceeds as will suffice to reimburse Colonel Holabird for the expenses at New Orleans, and to place such sum to his credit, it being a proper charge against the property before the net proceeds can be determined.

"Should not the freight on such property from the point of shipment to the place of delivery (when delivered from government transports) be retained and placed to the credit of the quartermaster's department before paying the proceeds to the Treasury Department?"

The Quartermaster General, on 5th of January, 1864, in a letter to the Secretary of War, on the subject of cotton funds in the hands of Captain W. W. McKim, at Boston, made the following recommendation :

"That the money may now be made available for public use, I respectfully recommend that, after refunding to the quartermaster's department the expenses incurred by it in payment of charges on the property and transporting it to Boston, it may be turned over to the Treasury Department."

This recommendation was approved by the Secretary of War, January 7, 1864, and on the 12th January, 1864, Captain McKim was instructed to be governed accordingly.

Brevet Major John W. McKim, assistant quartermaster, in charge at Boston, wrote on the 21st June, 1866, giving a "statement of cotton received by the quartermaster's department at Boston, Massachusetts, from the commencement to the end of the rebellion," and states that "the sum of \$209 79, received from the sale of two bales per ship *Black Prince*, was used in expenditures in the quartermaster's department, and taken up on the account current of my predecessor in February, 1863." "The proceeds from the sale of cotton received per steamer *City of Bath* and steamer *McClellan*, amounting to \$194,879 33, were deposited to the credit of the Treasurer of the United States, and a certificate of the United States assistant treasurer at Boston for that amount forwarded to you by my predecessor, Captain W. W. McKim, on the 11th of February, 1864, in accordance with instructions contained in your letter of January 12, 1864."

Lieutenant Colonel H. C. Ransom, quartermaster, Savannah, Georgia.

January 12, 1865, the Secretary of War, then at Savannah, directed the Quartermaster General to provide for the care and preservation of cotton captured at Savannah, and to detail a competent officer for the special duty of seeing to its being turned over and receipted for by the agent of the Treasury Department.

Lieutenant Colonel H. C. Ransom was accordingly assigned to this duty, and directed to make a careful inspection of the stores containing the captured cotton, and appoint guards for its protection. He was directed to afford every facility for the operations of the treasury agent, Simeon Draper, collector of the port of New York, charged by the Treasury Department with the care and disposition of this captured property, and was authorized to employ competent clerks to attend to the weighing of each bale, and take duplicate receipts from the special agent. The wages of operatives and all indebtedness incurred in handling, packing, and shipping cotton to the date of this order to be discharged by the special agent of the treasury.

In pursuance of instructions from the Quartermaster General, Colonel Ransom took charge of the captured cotton at Savannah and Charleston and turned it over to the treasury agents.

On the 21st of March, 1865, Colonel Ransom informed the Quartermaster General that he had transferred to the Treasury Department, up to that date,

upwards of 38,000 bales of cotton, and hoped to close the business during the week. His receipts from Albert G. Brown, supervising special agent of the Treasury Department, to the 4th of April, 1865, show the transfer to that agent of thirty-eight thousand one hundred and thirty-three (38,133) bales, weighing 17,835,705 pounds, besides receipts embracing the following items: 39 bales rope cuttings, weighing 30,333 pounds; 60 bales old rope and bagging, weighing 38,280 pounds; 4 bags wool, weighing 2,076 pounds; 182 bales old rope and bagging, weighing 128,686 pounds.

Colonel Ransom also transmitted receipts from Simeon Draper, special agent of the Treasury Department, for the following amounts transferred to him at Charleston, South Carolina: 4,454 bales cotton, weighing 1,884,550 pounds; 8 bales rope ends, weighing 5,508 pounds; 5 bales cotton pickings, weighing 5,104 pounds.

It will be seen from the foregoing statement that there was but little cotton remaining in the hands of the officers of the quartermaster's department at the close of the war, and but little received afterwards. The treasury agents will probably be able to give more specific information on the subject.

Respectfully submitted:

M. C. MEIGS,

Quartermaster General, Brevet Major General U. S. A.

Hon. EDWIN M. STANTON,

Secretary of War.

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., October 29, 1866.

SIR: In connection with my report of the 8th instant, in compliance with a resolution of the House of Representatives of the 26th of May, 1866, calling for information in relation to the amount of cotton in the hands of the United States military authorities at the close of the war, as captured and forfeited, and all which has since come into the hands of the United States authorities as property of the late so-called Confederate States, its disposition, &c., I have the honor to transmit a copy of a letter from Brevet Major General Stewart Van Vliet, quartermaster, New York city, October 11, 1866, covering a condensed statement of all the cotton received by him during the war, and the disposition made of it. He states that he had no cotton in his hands at the close of the war.

In preparing the statement required by the call of the House of Representatives it was necessary to call upon all the principal quartermasters for reports as to the amount of cotton severally passing through their offices. The full response of General Van Vliet was only received last week. It will be seen that of the proceeds of cotton sold and transferred \$12,892 12 were taken up in General Van Vliet's summary statements for January and May, 1863, and the sum of \$3,289 92 transferred to Simeon Draper, United States cotton agent; and that 45,800 bales of cotton were turned over to Mr. Draper, and 2,644 bales of cotton, weighing 1,149,862 pounds, were turned over to Hiram Barney, esq., collector of the port of New York, from whom General Van Vliet claims the amount due the quartermaster's department for transportation of cotton. This will be made the subject of a special communication and recommendation after receiving from General Van Vliet a statement of the whole amount due the quartermaster's department on account of shipment of cotton, &c.

I am, very respectfully, your obedient servant,

M. C. MEIGS,

Quartermaster General, Brevet Major General U. S. A.

Hon. EDWIN M. STANTON,

Secretary of War.

QUARTERMASTER'S OFFICE,
New York, October 11, 1866.

GENERAL: I have the honor to transmit herewith a condensed statement of all the cotton received by me during the war, and the disposition made of it.

I had no cotton in my hands at the close of the war.

I beg, while on this subject, to call attention to the large amount of money due our department for the transportation of cotton, and which should have been paid from the proceeds of said cotton. I frequently called Mr. Barney's attention to it, but could never bring him to a settlement.

I enclose herewith a copy of one of several letters which I addressed him on the subject. There is more due the government than is claimed in this letter.

It would only be right that this sum should be returned to our department.

Very respectfully, your obedient servant,

STEWART VAN VLIET,
Brevet Major General, &c.

General M. C. MEIGS,
Q. M. General, Brevet Major General U. S. A.

Statement showing the quantity of cotton received during the war by Brevet Major General Stewart Van Vliet, quartermaster United States army, at New York city, the disposition made of it, &c.

No. of bales.	No. of bags.	No. of pounds received.	How disposed of.	Net proceeds.	Remarks.
61	.....	23,053	Sold at public sale..	\$12,126 80	Proceeds taken up on summary statement for January, 1863.
.....	241	8,600	.....do.....	765 32	Cotton in seed. Proceeds taken up on summary statement for May, 1863.
15	.....	5,648	.....do.....	3,289 92	Proceeds transferred to Simeon Draper, esq., United States cotton agent.
2,644	.....	1,149,862	Turned over to Hiram Barney, collector of the port of New York.		
45,800	.....	.....	Turned over to Simeon Draper, U. S. cotton agent.		
48,520	241	.....	.....	16,182 04	

STEWART VAN VLIET,
Bvt. Maj. Gen. and Quartermaster U. S. A.

QUARTERMASTER'S OFFICE,

New York, August 14, 1863.

SIR: I hand you herewith the account of charges, amounting to fifty thousand and seventy-seven dollars and thirty-four cents, which is due this department on four shipments of cotton and sugar turned over to you, and will thank you to send me your draft for the amount at your earliest convenience.

Steamer George Peabody :

Expenses paid at New Orleans.....	\$9,566 38	
For four days' detention of vessel, (\$400)	1,600 00	
	<hr/>	\$11,166 38

Steamer Matanzas:

Expenses paid at New Orleans.....	9,975 62	
For six days' detention of vessel, (\$550)	3,300 00	
	<hr/>	13,275 62

Steamer United States :

Expenses paid at New Orleans.....	14,071 27	
For five days' detention of vessel, (\$400).....	2,000 00	
	<hr/>	16,071 27

Steamer Fulton :

Expenses paid at New Orleans.....	7,564 07	
For two days' detention of vessel, (\$1,000).....	2,000 00	
	<hr/>	9,564 07

Total.....		<hr/> <hr/> 50,077 34
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Very respectfully, your obedient servant,

STEWART VAN VLIET,
Major and Quartermaster U. S. A.

HIRAM BARNEY, Esq.,
Collector, New York City.

A true copy:

STEWART VAN VLIET,
Brevet Major General, and C. Q. M.

HOUSE OF REPRESENTATIVES,
Washington, D. C. September 1, 1866.

SIR: I am instructed as chairman of a sub-committee, by the joint Select Committee on Retrenchment, empowered and appointed by the 39th Congress, to request that you will furnish me for the use of said committee, at as early a day as practicable, copies of all orders and instructions given by the War Department, or under its authority, in relation to cotton, tobacco, rice, or other property captured, abandoned, or forfeited, or claimed to be, in behalf of the government, as having belonged to the so-called Confederate States, or either of them, or to any citizen of said States, since the month of April, 1861; and also a statement and description giving amounts and values of all property so captured, abandoned, or forfeited, which has at any time come into the possession or under the control of the military authorities, and showing what disposition in each case has been made of the same, and what proceeds therefrom have been paid into the treasury of the United States, or otherwise accounted for.

Please address your reply hereto to me, at Dayton, Ohio, and send it if possible by the first of October next, before the reassembling of the committee.

I have the honor to be, very respectfully, your obedient servant,

ROB'T C. SCHENCK,

Chairman of Sub-Committee.

Hon. E. M. STANTON,

Secretary of War, Washington, D. C.

WAR DEPARTMENT,

September 4, 1866.

Respectfully referred to the Quartermaster General for report.

By order of the Secretary of War :

E. O. SCHRIVER,

Inspector General U. S. A.

HOUSE OF REPRESENTATIVES,

May 28, 1866.

On motion of Mr. Bromwell,

Resolved, That the President of the United States be requested to cause to be laid before this house statements showing the amount of cotton in bales, and the value thereof, which was in the hands of the military authorities at the time of the cessation of hostilities, as captured and forfeited cotton, together with all cotton which has since come to the hands of the United States authorities as property of the late so-called Confederate States ; also an account of all cotton in anywise coming into the hands of the federal authorities during the war, and under the care of what officers, and the disposition which has been made of such cotton in each State, both during and since the late war ; how sold, and to whom, and by whom, and on what commission, and for what price.

Attest :

EDWARD MCPHERSON, *Clerk.*

[General Orders No. 88.]

WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE,

Washington, April 3, 1863.

The following orders in respect to the regulating of intercourse with the insurrectionary States, the collection of abandoned property, &c., are published for the information and government of the army, and of all concerned :

WAR DEPARTMENT,

Washington, March 31, 1863.

For the purpose of more effectually preventing all commercial intercourse with insurrectionary States, except such as shall be authorized in pursuance of law, and of securing consistent, uniform, and efficient action in conducting such intercourse as shall be so authorized, and for the purpose of carrying out the provisions of an act of Congress entitled "An act to provide for the collection of abandoned property, and for the prevention of frauds in insurrectionary States," approved March 12, 1863, it is hereby ordered—

I. That no officer of the army of the United States, nor other person connected therewith, shall authorize or have any interest in the transportation of any goods, wares, or merchandise (except supplies belonging to or contracted

for by the United States designed for the military or naval forces thereof, and moving under military or naval orders, and except, also, sutlers' supplies and other things necessary for the use and comfort of the troops of the United States, and moving under permits of the authorized officers of the Treasury Department) into any State declared by the President to be in insurrection; nor authorize nor have any interest in the purchase or sale therein of any goods or chattels, wares or merchandise, cotton, tobacco, or other products of the soil thereof; nor the transportation of the same, except as aforesaid, therefrom or therein; nor shall any such officer or person authorize, prohibit, or in any manner interfere with any such purchase, or sale, or transportation, which shall be conducted under the regulations of the Secretary of the Treasury, unless under some imperative military necessity, in the place or section where the same shall be conducted, or unless requested by an agent or some other authorized officer of the Treasury Department, in which case all commanders of military departments, districts, and posts will render such aid in carrying out the provisions of the said act, and in enforcing due observance of the said regulations of the Secretary of the Treasury, as can be given without manifest injury to the public service.

II. It is further ordered, that every officer or private, or person employed in or with the regular or volunteer forces of the United States, who may receive or have under his control any property which shall have been abandoned by the owner or owners, or captured in any district declared to be in insurrection against the United States, including all property seized under military orders, excepting only such as shall be required for military use of the United States forces, shall promptly turn over all such property to the agent appointed by the Secretary of the Treasury to receive the same, who shall give duplicate receipts therefor.

And every such officer or private, or person employed in or with the regular or volunteer forces of the United States, shall also promptly turn over to such agent, in like manner, all receipts, bills of lading, and other papers, documents, and vouchers, showing title to such property, or the right to the possession, control, or direction thereof; and he shall make such order, indorsement, or writing as he has power to make, to enable such agent to take possession of such property or the proceeds thereof. Arms, munitions of war, forage, horses, mules, wagons, beef cattle, and supplies which are necessary in military operations, shall be turned over to the proper officers of the ordnance, or of the quartermaster, or of the commissary departments, respectively, for the use of the army. All other property abandoned, or captured, or seized, as aforesaid, shall be delivered to the agent appointed by the Secretary of the Treasury.

The officers receiving or turning over such property shall give the usual and necessary invoices, receipts, or vouchers therefor, and shall make regular returns thereof, as prescribed by the Army Regulations. The receipts of the agents of the Treasury Department shall be vouchers for all property delivered to them, and whenever called upon by the agent of the Treasury Department authorized to receive such abandoned or captured or seized property, as aforesaid, or the proceeds thereof, all persons employed in the military service will give him full information in regard thereto; and if requested by him so to do, they shall give him duplicates or copies of the reports and returns thereof, and of the receipts, invoices, and vouchers therefor.

And every officer of the army of the United States hereafter receiving abandoned or captured or seized property, or the proceeds thereof, or under whose order it may be applied to the use of the military forces, as aforesaid, shall, upon request of a duly authorized agent of the Treasury Department, render a written report, with invoices thereof, to said agent, in which he will specify the arms, supplies, or other munitions of war retained for the use of the military forces, as aforesaid, and also, separately, the property turned over to said agent, or which may have been sold or otherwise disposed of.

And in case a sale of such property shall be made under his authority, or under the authority of any one subject to his order, he will so state, and will describe the property so sold, and will state when and where and by and to whom sold, and the amount received therefor, and what disposition was made of the proceeds.

And all officers of the army of the United States will at all times render to the agents appointed by the Secretary of the Treasury all such aid as may be necessary to enable them to take possession of and transport all such property, so far as can be done without manifest injury to the public service.

III. All commanders of military departments, districts, and posts will, upon the receipt of this order, revoke all existing orders within their respective commands conflicting or inconsistent herewith, or which permit or prohibit or in any manner interfere with any trade or transportation conducted under the regulations of the Secretary of the Treasury; and their attention is particularly directed to said regulations, prescribed March 31, 1863, and they will respectively make such orders as will insure strict observance of this order throughout their respective commands.

All expenses of transporting property herein referred to will be reported by the officers of the quartermaster's department who furnish such transportation, to the agents of the Treasury Department, and also, through the ordinary channels, to the Quartermaster General at Washington, in order that the said expenses may be reimbursed from the proceeds of sales of such transported property.

EDWIN M. STANTON,
Secretary of War.

By order of the Secretary of War:

E. D. TOWNSEND,
Assistant Adjutant General.

WASHINGTON, D. C., *August, 1866.*

GENERAL: I have the honor to submit an account, marked A, of the cotton, &c., received at New Orleans during the war; also paper B, wherein the disposition of it is set forth; and account C, exhibiting the proceeds thereof in money. In explanation, it should be stated that this report gives an account of cotton seized, or in military possession by seizure, or from some question being raised as to its disposition. There was cotton received and transported under the treasury regulations not included herein, as it was only handled as matter of freight. The cotton sent to New York and Boston it is presumed was sold by the treasury officers, as no returns were ever made to me of any sales thereof. It will be perceived in account C that 2,700 bales (it ought probably to be 270) were disposed of by the United States provisional court, and really this amount ought not to appear in this report; but, finding it mentioned on the memorandum drawn from my accounts, it is included, although it was not controlled or managed by the military authorities, except in so far as its transportation may have been concerned. There are 1,207 bales of cotton derived from cotton collected from the batteries, bridges, trenches, hospitals, camps, and fields, &c., in and around the works of Port Hudson, by negro troops and contrabands, under the general supervision of Brigadier General George L. Andrews, commanding the post, and in obedience to department orders marked D. This cotton mentioned was, by the exertion of the people, so much clear gain to the government, for it was all essentially lost to it; although a portion of it would, in all probability, have been collected and disposed of by adventurers and army followers. This cotton may have been the remains, origi-

nally, of twice or thrice the number of bales mentioned; of course it was much of it in incredibly bad order, having been buried in the earth, used for beds, and some of it stained with the blood of our soldiers mutilated in the siege of Port Hudson. One hundred thousand dollars of the proceeds of this cotton was applied in the quartermaster's department, and not specially mentioned here. The proceeds of this cotton may be said to have covered all the expenses of the schools for the poor colored people in Louisiana up to 1865, and possibly through that year. There is a lot of 404 bales of cotton from the Brazos, (schedule A,) captured by the enterprise of the troops on the Rio Grande, and several hundred miles from the fields where it was grown, which cotton was sold by the direction of the commander of the department of the Gulf to assist in paying for the steamers and vessels lost in the expedition to Brazos Santiago and the Rio Grande. There was much more captured there and sold, but I have not been furnished with an account of it; it was applied in the quartermaster's department by like authority and for a like purpose. The cotton released to parties was done so upon proper orders, by authority of the military commander and treasury officers, although set down as done by my order, a custom thus adopted by such officers and persons as had charge of it subordinate to me. A great deal, held only for freight and belonging to private parties, thus stands released to C. A. Weed & Co., they being commission merchants or treasury agents, and acting for several others, who were the owners, in so recovering this cotton. Finally, at the risk of tediousness, I wish to set down my testimony that the most of the cotton and other products gathered west of the Atchafalaya river in 1863 was so gathered and delivered at points of transportation by the negro slaves of the country, who, with rare tact and industry, used the teams of their masters that had fled to the enemy and brought it from all manner of hiding-places, in swamps and forest as well as from the plantations of their masters. They seemed to be impressed with the belief that they were thus doing the government some service, and earning their transportation to freedom, and food from its officers. It was owing to their efforts that it could be thus moved, in the midst of rapid operations, without any real attention being given to the subject. I saw a large amount of cotton thus gathered and delivered at Barry's Landing. It should be stated that in many instances these poor people hauled out and deposited cotton where it could not be taken away, and where it had to be abandoned altogether to returning enemies or the flames kindled by guerillas. The proceeds of twenty or thirty bales, more or less, were transferred to the supervising agent of the treasury at New Orleans, and not included in this account, although sold under my general directions, they having been special cases, involving conflicting and doubtful claims or violations of military orders.

Most respectfully, your obedient servant,

S. B. HOLABIRD,

Brevet Colonel, Assistant Quartermaster United States Army.

Major General M. C. MEIGS,

Quartermaster General United States Army.

Cotton receipts and disposition of the

Received.	Bales.	Parts of bales.	Sacks.	Barrels.	Casks.	Lots of loose cotton.	Sources.	Date.	Disposition.	To Boston or New York.	Bales.	Parts of bales.	Sacks.
1863.								1863.					
May 15	34						Opelousas rail-road.	May 18	Shipped per steamship United States.	Boston.	522		
16		32					do						32
17	104						do	May 26	Sold at auction by Julian Neville.		300	X	
18	566						do		Sold at auction by Schröder & Schreiber.		1,050	X	
18	874						Steams'p Crescent.		Loss by repacking		8		
19	176						Opelousas rail-road.	June 1	Shipped by steamship McClellan.	Boston.	650		
20	33						do	June 1	Shipped by steamship Fulton.	N. York	300		
21	295						do	June 12	Shipped by steamship City of Bath.	Boston.	200		
22	472						do	June 16	Shipped by steamship Montynos.	N. York	530		
23	44						do		Sold at auction by Julian Neville.		770	X	
23	11						Received from picking.	June 18	Shipped per steamship Paptasco.	N. York	480		
24	524						Opelousas rail-road.	June 18	Returned to owner, Mr. Bacon.		16		
25	269						do		Loss by repacking		40		
26	9						Loose cotton from picking.	June 23	Sold at auction by Phinney & Amory.		200	X	
27	9						Opelousas rail-road.	June 24	do do		351	X	
28	18						Musket's picking.	June 29	do do		300	II	
28	16						Abbott's picking.		Delivered Orphan Asylum.		1		
14	3,420						Capt. S. W. Cozzens.	Aug. 18	Sold at auction by George E. Tyler.		300	III	
June 1	11						Baton Rouge	Aug. 24	do do		300	III	
6	82						Opelousas rail-road.	Sept. 2	do do		300	III	
10	15						do	Sept. 9	do do		300	III	
13	116						do	Sept. 21	do do		402	III	
15	12						Steams'p Crescent.						
16	38						Steamship St. Mary.						
19	129						Steams'p Crescent.						
	43						Loose cotton						
July 21	228						Port Hudson.	July 30	Sold at auction by George E. Tyler.		228	III	
Aug. 2	347						do	Aug. 11	do do		347		
5	338						do	Aug. 13	do do		338		
Sept. 21	243						do	Oct. 2	do do		243	Cor ps d'	
Oct. 10	155						do	Oct. 20	do do		155		
Nov. 16	116						do	Nov. 29	do do		116		
Dec. 4	8						do	Dec. 24	do do		8		
Oct. 29	112						New Iberia.	Nov. 6	Delivered Mr. Goodwin, order Col. Chandler, 82.				
							do	Nov. 9	Delivered Mr. Goodwin, order Col. Chandler, 30.		112		
Nov. 16	42						do	Nov. 18	Taken by M. McKee, on order Col. Chandler.		42		
21			207				Opelousas rail-road.	Nov. 23	Claimed and taken by M. McKee.				207

same in the department of the Gulf.

Barrels.	Casks.	Lots loose cotton.	Auction sales accounted for by—	Auction sales.					Shipped, bales.	Returned owners.				Try. Dep't.		Lost in rebaling.	Used in rebaling.	Delivered Orphan Asylum.	Never received.	U. S. marshal.		References to marks.
				Bales.	Parts bales.	Sacks.	Barrels.	Casks.		Bales.	Parts bales.	Sacks.	Lots loose cotton.	Bales.	Parts bales.					Bales.	Parts bales.	
									522							Bales	Sacks	Bales	Bales			
			S. B. Holabird, in Aug., 1863.	300													32					
			Ditto, Aug. and Sept., 1863.	1,050																		
																8						
									650													
									300													
									200													
									530													
			S. B. Holabird, in Aug., 1863.	770																		
									480													*
										16												
																40						
			S. B. Holabird, in Aug., 1863.	200																		
				351																		†
				300																		
																		1				
			S. B. Holabird, in Sept., 1863.	300																		†
			do	300																		†
			do	300																		
			do	300																		
			do	402																		
			S. B. Holabird, in Sept., 1863.																		III	§
A fr'e			{ Capt. Mahler and Hawes. }																			
										112												
										42												
													207									

* Items marked thus, X, constitute the 2,671 bales accounted for in my seq. account under date May, 1863.
† Seq. account June, 1863, 300 bales, II.
‡ Seq. account, 1,602 bales, III, August and September, 1863.
§ Seq. account, 228 bales.

Cotton receipts and disposition of the same

Received.	Bales.	Parts of bales.	Sacks.	Barrels.	Casks.	Lots of loose cotton.	Sources.	Date.	Disposition.	To Boston or New York.	Bales.	Parts of bales.	Sacks.
1863.								1863.					
Nov. 7	4	4	.....	.....	.....	.....	Bonnet Carri	Nov. 7	Taken by B. F. Flanders, special agent Treasury Department.	.....	4	4	.....
	4	32	.....	.....	.....	.....	Vermillionville	Nov. 4	Taken by Col. F. W. Bringhurst, at Vermillionville, for military purposes.	.....	32	.....	.....
Dec. 6	228	.....	.....	.....	.....	.....	Brazos	Dec. 24	Sold at auction by George E. Tyler.	.....	228	.....	.....
11	196	.....	.....	.....	.....	1	Brazos	Dec. 26	Sold at auction by George E. Tyler, 176.	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....	.....	.....	Delivered to Brott & Davis, 20.	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....	.....	.....	Delivered to Brott & Davis one lot loose cotton.	.....	196	.....	.....
Nov. 11	.....	.....	.....	8	1	.....	Morganza	1864. Feb. 20	Sold at auction by George E. Tyler.	.....	.....	.....	.....
1864. Jan. 4	.....	.....	159	.....	.....	.....	Opelousas rail-road.	Jan. 16	.....do.....do	.....	.....	.....	159
	14	11	.....	.....	.....	.....	Madisonville	Jan. 29	.....do.....do	.....	11	.....	.....
	9	15	.....	.....	.....	.....	Franklin	Jan. 29	.....do.....do	.....	15	.....	.....
Mar. 23	123	.....	.....	.....	.....	.....	Alexandria	May 4	Delivered to C. A. Weed.	.....	123	.....	.....
27	103	.....	.....	.....	.....	.....	do	May 4	.....do.....do	.....	103	.....	.....
29	11	.....	.....	.....	.....	.....	do	April 30	Sold at auction by Montgomery Bro.	.....	11	.....	.....
April 5	277	.....	164	.....	.....	.....	do	May 26	Delivered to C. A. Weed.	.....	277	.....	164
21	531	26	44	.....	.....	.....	do	May 9	Delivered to M. R. Arial, 283.	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....	.....	May 9	Ditto, 17 parts bales.	.....	.....	17	.....
	.....	.....	.....	.....	.....	.....	.....	.....	Ditto, 28 sacks.	.....	.....	.....	28
	.....	.....	.....	.....	.....	.....	.....	May 31	Sold at auction by unknown, 18.	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....	.....	May 31	Ditto, 9 parts bales.	.....	.....	9	.....
	.....	.....	.....	.....	.....	.....	.....	May 31	Ditto, 6 sacks.	.....	.....	.....	6
	.....	.....	.....	.....	.....	.....	.....	May 12	Delivered to H. W. Tyler, 33.	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....	.....	May 26	Delivered to Thomas Janney, 76.	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....	.....	May 7	Delivered to C. A. Weed, 60.	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....	.....	May 7	Ditto, 10 bags	.....	.....	.....	10
	.....	.....	.....	.....	.....	.....	.....	May 16	Delivered to James Barron, 50.	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....	.....	May 21	Sold at auction by Montgomery, 11.	.....	531	.....	.....
22	16	.....	286	.....	.....	.....	Alexandria	May 4	Delivered to C. A. Weed.	.....	16	.....	286
26	20	.....	.....	.....	.....	.....	do	May 9	Delivered to M. R. Arial	.....	20	.....	.....
27	442	.....	.....	.....	.....	.....	do	May 5	Delivered to C. A. Weed.	.....	442	.....	.....
30	99	1	.....	.....	.....	.....	do	May 2	Issued to U. S. marshal	.....	99	1	.....
30	205	.....	22	.....	.....	.....	do	May 4	Delivered to C. A. Weed.	.....	205	.....	22
30	100	.....	.....	.....	.....	.....	do	.....	This cotton was delivered by the steamer at Natchez, Miss.	.....	100	.....	.....
30	100	.....	.....	.....	.....	.....	do	May 7	Delivered to C. A. Weed, 95.	.....	.....	.....	.....
	.....	.....	.....	.....	.....	.....	.....	May 21	Sold at auction by Montgomery, 5.	.....	100	.....	.....
27	400	.....	.....	.....	.....	.....	Alexandria	May 4	Delivered to C. A. Weed.	.....	400	.....	.....
29	159	.....	9	.....	.....	.....	do	May 4	.....do.....do	.....	159	.....	9
May 1	176	.....	.....	.....	.....	.....	do	May 11	Delivered to J. Viosca, jr.	.....	176	.....	.....
April 30	100	.....	.....	.....	.....	.....	do	May 7	Delivered to C. A. Weed.	.....	100	.....	.....
May 1	141	.....	1,403	.....	.....	.....	do	May 6	.....do.....do	.....	141	.....	1,403
May 1	337	.....	4	.....	.....	.....	do	May 6	.....do.....do	.....	337	.....	4

Cotton receipts and disposition of the same

Received	Bales.	Parts of bales.	Sacks.	Barrels.	Casks.	Lots of loose cotton.	Sources.	Date.	Disposition.	To Boston or New York.	Bales.	Parts of bales.	Sacks.
1864.								1864.					
May 19	4		5				Seized steamer Rob Roy.	May 27	Delivered to W. W. Gallier.		4		5
4	5						Alexandria	May 31	Sold at auction by unknown.		5		
27	1	1	14				.....do.....	June 4	Sold at auction by Montgomery.		1	1	14
April 8			2				Seized str. Sallie Robinson.	June 4	.....do.....do.....				2
11				3			Seized str. Jennie Rogers.	June 4	.....do.....do.....				
11			2				.....do.....	June 4	.....do.....do.....				2
11				1			.....do.....	June 4	.....do.....do.....				
15			1	3			Seized steamer Laurel Hill.	June 4	.....do.....do.....				1
26			1				Seized steamer Universe.	June 4	.....do.....do.....				1
May 2			1				Seized str. Sallie Robinson.	June 4	.....do.....do.....				1
9			17				Seized steamer Meteor.	June 4	.....do.....do.....				17
April 15	4						Seized steamer Laurel Hill.				4		
May 1	30						Capt. M. Martin.		Not received, said to be landed at Natchez.		30		
Total . .	12, 779	32	2, 381	7	1	1					12, 779	32	2, 373

in the department of the Gulf—Continued.

Barrels.	Casks.	Lots loose cotton.	Auction sales accounted for by—	Auction sales.					Shipped bales.	Returned owners.				Tr'y Dept.		Lost in rebaling.	Used in rebaling.	Delivered Orphan Asylum.	Never received.	U. S. marshal.		References to marks.
				Bales.	Parts bales.	Sacks.	Barrels.	Casks.		Bales.	Parts bales.	Sacks.	Lots loose cotton.	Bales.	Parts bales.					Bales.	Parts bales.	
										4		5				Bales	Sacks	Bales	Bales			
			Captain M. M. Hawes.	5																		
			do	1	1	14																
3																						
	1																					
3			Captain M. M. Hawes.			24	6	1														††
			Captain M. M. Hawes.	4																		
																			30			
7	1	1		6,493	10	208	7	1	2,682	3,290	17	2,138	1	4	4	48	32	1	162	99	1	

†† Making three bales cotton.

S. B. HOLABIRD,
Brevet Colonel A. Q. M.

B.

Statement of cotton received and disposed of from May, 1863, to May, 1864.

Date.	Disposed of.	Bales.	Parts of bales.	Sacks.	Barrels.	Casks.
1863.	Cotton shipped to Boston :					
May 18	Per steamship United States.....	522	.....	.....	.....	.....
June 1	Per steamship McClellan.....	650	.....	.....	.....	.....
12	Per steamship City of Bath.....	200	.....	.....	.....	.....
	Total	1,372	.....	.....	.....	.....
	To New York :					
June 1	Per steamship Fulton.....	300	.....	.....	.....	.....
16	Per steamship Montayno.....	530	.....	.....	.....	.....
18	Per steamship Patapsco.....	480	.....	.....	.....	.....
	Total	1,310	.....	.....	.....	.....
	To Captains Mahler and Hawes ; sold at auction on account of Corps d'Afrique fund, viz :					
Aug. 11	By Geo. C. Tyler.....	347	.....	.....	.....	.....
	Do	338	.....	.....	.....	.....
	Do	243	.....	.....	.....	.....
	Do	155	.....	.....	.....	.....
	Do	116	.....	.....	.....	.....
	Do	8	.....	.....	.....	.....
	Total	1,207	.....	.....	.....	.....
	To Captain Mahler, sold at auction, to be by him accounted for :					
1864.	By Montgomery & Bros.	11	.....	.....	.....	.....
April 30	.....do	16	.....	.....	.....	.....
May 21	Total.....	27	.....	.....	.....	.....
	To Captain M. M. Hawes, sold at auction, to be by him accounted for :					
May 31	By not known.....	23	9	6	.....	.....
June 4	By not known	5	1	38	6	1
	Total.....	28	10	44	6	1
	Cotton returned to owners :					
May 4	To C. A. Weed	1,006	.....	317	.....	.....
5	.....do	442	.....	.....	.....	.....
6	.....do	478	.....	1,407	.....	.....
7	.....do	532	.....	174	.....	.....
	Total.....	2,458	.....	1,898	.....	.....
1863.	To Mrs. Bacon.....	16	.....	.....	.....	.....
June Dec.	Brott & Davis*.....	20	.....	.....	.....	.....
1864.						
May 9	M. R. Ariel.....	303	17	28	.....	.....
12	H. W. Taylor.....	33	.....	.....	.....	.....
11	James Viosca, jr	176	.....	.....	.....	.....
16	James Barron.....	50	.....	.....	.....	.....
26	Thomas Janney.....	76	.....	.....	.....	.....
27	W. W. Gallier	4	.....	5	.....	.....
	Mr. McKee .....		.....	207	.....	.....

* 1 lot loose.

B.—*Statement of cotton received, &c.*—Continued.

Date.	Disposed of.	Bales.	Parts of bales.	Sacks.	Barrels.	Casks.
1863.						
Nov. 6	Delivered by order of Colonel Chandler to Mr. Goodwin	82	.....	.....	.....	.....
9	do.	30	.....	.....	.....	.....
	To Mr. McKee	42	.....	.....	.....	.....
May 28	Delivered to Orphan Asylum from Abbott's Pickery	1	.....	.....	.....	.....
	Military purposes:					
Nov. 4	To Colonel J. W. Bringham, at Vermilionville	32	.....	.....	.....	.....
May	Repacking used in rebaling, &c	48	.....	32	.....	.....
	Treasury agent:					
Nov. 7	To B. P. Flanders	4	4	.....	.....	.....
	United States marshal:					
	Issued to United States marshal	99	1	.....	.....	.....
1864.	Lost:					
May.	For 100 bales cotton shipped at Alexandria, La., for New Orleans; it was not received—supposed to have been landed at Natchez	100	.....	.....	.....	.....
April.	For 30 bales of cotton, shipped by Captain M. Martin, for New Orleans; was not received	30	.....	.....	.....	.....
	Col. S. B. Holabird, accounted for by him:					
1863.						
May 17	To 300 bales.					
18	1,050 bales.					
23	770 bales.					
26	200 bales.					
27	351 bales	2,671	.....	.....	.....	.....
June.	300 bales	300	.....	.....	.....	.....
Aug.	300 bales.					
	300 bales.					
Sept.	300 bales.					
	300 bales.					
	402 bales	1,602	.....	.....	.....	.....
July 30	228 bales	228	.....	.....	.....	.....
Dec. 24	228 bales	228	.....	.....	.....	.....
26	176 bales	176	.....	.....	.....	.....
1864.						
Jan.	11 bales.					
	15 bales	26	.....	.....	.....	.....
Jan.	159 sacks			159	.....	.....
Feb.	1 barrel .....			.....	1	.....
	Total	12,799	32	2,373	7	1

S. B. HOLABIRD,
Brevet Colonel, A. Q. M.

C.

Statement showing the quantity of cotton sold by Colonel S. B. Holabird, the amount received therefor, and the amount refunded for illegal sales, accounted for in his money accounts.

1863.		By net proceeds:			
May.....		2,671 bales cotton	\$519,861 29		
		By net received for compressing 454 bales.....	454 00		
		Mending 400 bales.....	120 00		
					\$520,435 29
		Less—			
		Charges	18,608 53		
		Net proceeds of 1,050 bales sold Schroder & Schriber, being a special settlement.....	205,118 01		
					223,726 54
		Net proceeds.....			296,708 75
June		By net proceeds:			
		300 bales cotton.....	55,576 26		
		Less charges.....	499 55		
		Net proceeds.....			55,076 71
July.....		By net proceeds:			
		228 bales cotton.....	31,688 36		
		Less charges.....	1,738 43		
		Net proceeds.....			29,949 93
		By amount deposited in New York on account of cotton sold (1,050 bales) Schroder & Schriber:			
		June 30	77,929 86		
		September 3	70,416 00		
		September 3	32,025 00		
		Total received			180,370 86
Aug. 18		By net proceeds:			
		Sales, 300 bales	61,830 46		
		Sales, 300 bales	71,074 22		
Sept. 2		Sales, 300 bales	71,710 51		
		Sales, 300 bales	70,147 28		
		Sales, 402 bales	76,150 06		
		1,602	350,912 53		
		Less charges.....	39,989 15		
		Net proceeds.....			310,923 38
Dec. 24		By net proceeds:			
		Sales, 228 bales	62,244 77		
		Sales, 176 bales	50,217 14		
			112,461 91		
		Less charges.....	7,993 95		
		Net proceeds.....			104,467 96
1864.		By net proceeds:			
Jan. 16		Sales, 160 sacks in seed.....	1,375 98		
		Less expenses.....	23 12		
		Net proceeds.....			1,352 86

C.—Statement showing the quantity of cotton, &c.—Continued.

February .	By net proceeds:		
	Sales, 26 bales	\$7,458 22	
	Less charges	444 60	
	Net proceeds		\$7,013 62
June	By net proceeds:		
	Sales, four bales wet and damaged cotton from steamship Alabama, picked up, claimed by Captain Garber, assistant quartermaster		751 80
	Total sold by Colonel Holabird: 5,231 bales.		
	159 sacks.		
	1 barrel.		
	—		
	160		
	Added four bales wet, II‡.		
	Amount		986,615 87
1863.	By proceeds of cotton sold under and by pro- visional court, viz:		
Mar. 7	1,795 pounds	835 18	
May 6	39 bales	7,754 50	
June —	2,700 bales	24,500 00	
	Taken up in sequestration account, part of \$49,865 83		33,089 68
	Total received		1,019,705 55
October...	To amounts refunded for cotton seized, viz:		
	To A. P. Noblem, in part payment for 2,120 bales cotton per voucher	50,000 00	
1864.			
January ..	To same	50,000 00	
	To same	50,000 00	
	To same	18,582 40	
		168,582 40	
March	To Mrs. M. R. Belvins for 89 bales cotton seized ..	5,660 85	
June	To B. F. Flanders, treasury agent, for 11 bales seized for Lieutenant La Crosse	2,963 51	
July	To E. H. Martindale for six bales seized	654 75	
July	To Dennis Sullivan for nine bales seized	2,700 00	
August ...	To Mrs. Bishop, for four bales seized	460 00	
August ...	To amount to Charles Parlange for 13 bales seized.	1,053 00	
1865.			
February .	To F. Otto, for 49 bales used about Port Hudson.	3,101 70	
	Total refunded		185,176 21
	Balance		834,529 34

S. B. HOLABIRD,
Brevet Colonel, Assistant Quartermaster.

D.

[Special Orders No. 116.—Extract.]

HEADQUARTERS DEPARTMENT OF THE GULF, 19TH ARMY CORPS,
Port Hudson, July 10, 1863.

6. Brigadier General George L. Andrews, commanding the post of Fort Hudson, will take measures to gather up and collect all the waste cotton near this place, and will have it cleansed, repacked, and turned over to the quartermaster's department. The chief quartermaster will sell it and cause the proceeds to be applied to the expenses of organizing and equipping the Corps d'Afrique.

By command of Major General Banks :

RICHARD B. IRWIN,
Assistant Adjutant General.

Colonel HOLABIRD.

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., September 22, 1866.

SIR : In your statement of the amount of cotton passing through your command while at New Orleans, you state a balance of \$834,529 34, but you do not state to what officer of the treasury you turned over said amount, or the manner of its adjustment.

Very respectfully, your obedient servant,

M. C. MEIGS,
Quartermaster General, Brevet Major General.

Colonel S. B. HOLABIRD,
*Late Chief Quartermaster Department of the Gulf,
 Now in Washington, D. C.*

WASHINGTON, D. C., *September 26, 1866.*

GENERAL : I have the honor to acknowledge the receipt of your letter of September 22, 1866, calling attention to the omission to state in my report upon the cotton that passed through the command to which I belonged, "to what officers of the treasury I transferred the \$834,529 34 balance of its proceeds." This amount was used in the quartermaster's department as if belonging to the regular funds of that appropriation, as shown by the vouchers rendered with my accounts in that department, having been directed thus to use and report it by the major general commanding the department of the Gulf.

With great respect, your obedient servant,

Major General M. C. MEIGS,
Quartermaster General.

S. B. HOLABIRD,
Brevet Colonel, A. Q. M.

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., August 19, 1864.

COLONEL : Information has reached this office that on the 25th of November, 1863, there was a sale of cotton made on your account by Geo. E. Tyler, auctioneer, consisting of 116 bales, amounting to twenty-two thousand two hundred and twelve dollars and eighty-eight cents, (\$22,212 88.)

Please furnish this office with a full report of the above transaction.

Very respectfully, your obedient servant,

M. C. MEIGS,
Quartermaster General U. S. A., Brevet Major General.

Colonel S. B. HOLABIRD,
Chief Quartermaster Dep't of the Gulf, New Orleans, La.

OFFICE CHIEF QUARTERMASTER DEPARTMENT OF THE GULF,
New Orleans, September 2, 1864.

GENERAL: I am this morning in receipt of yours of the 19th ultimo, stating that "information has reached this office that, on the 25th November, 1863, there was a sale of cotton made on your account by George E. Tyler, auctioneer, consisting of 116 bales, amounting to \$22,212 88, and asking full report," &c.

I have the honor to state that all cotton was sold by Captain J. Mahler, assistant quartermaster, in obedience to my orders, and the sales accounted for by him to me. In delivering the money to me he delivered his vouchers and all bills of charges against such property as cash to my clerk, and the clerk obtained my receipts. This was not in accordance with my orders; the net proceeds should have been delivered alone. The cotton alluded to in your letter belonged to a lot dug from the batteries and mines about Port Hudson, and was sold for the benefit of the colored troops, who saved it, by order of the commanding general.

It has been regarded as a special fund, and is at present in the hands of Captain J. E. Scott, assistant quartermaster, who will render a full account to the Auditor.

Captain Mahler delivered the money accruing from this sale to Captain M. M. Hawes, assistant quartermaster, who has undoubtedly accounted for the same.

With great respect, your obedient servant,

S. B. HOLABIRD,
Colonel, Chief Quartermaster.

Major General M. C. MEIGS,
Quartermaster General.

Account of sale of articles of public property sold at auction at New Orleans, Louisiana, under the direction of Colonel S. B. Holabird, chief quartermaster of the department of the Gulf, Geo. E. Tyler & Co., auctioneers.

A. 1. C., 30, Friedlander:	
30 bales of cotton, repacked, weighing 11,021 pounds,	
at 69 cents	\$7, 687 15
A. 31. C., 60, Friedlander:	
30 bales of cotton, weighing 9,865 pounds, at 70 cents ..	6, 905 50
P. 1. C., 30, Huntington:	
30 bales of cotton pickings, weighing 10,821 pounds, at	
40 cents	4, 355 45
P. 31. C., 56, Huntington:	
26 bales of cotton, weighing 8,591 pounds, at 41 cents.	3, 543 79
	—————\$22, 491 89
<i>Charges.</i>	
Advertising and catalogues.....	15 00
Sampling, 10 cents per bale.....	11 60
Drumer of labor.....	5 00
State duty.....	112 46
Internal revenue.....	22 49
Commissions.....	112 46
	————— 279 01
Net proceeds	22, 212 88

GEO. E. TYLER.

NEW ORLEANS, *November 25, 1863.*

OFFICE OF ASSISTANT QUARTERMASTER,
New Orleans, La., June 18, 1863.

SIR: I have the honor to enclose to you bill of lading and invoices for 530 bales of cotton and samples. Please send me, at your earliest convenience, receipts for the same. And I have to request that the same be sold at auction, and the net proceeds be deposited in the United States sub-treasury at New York to the credit of Colonel S. B. Holabird, chief quartermaster department of the Gulf.

Respectfully, your obedient servant,

JACOB MAHLER,
*Captain and A. Q. M., for Col. S. B. Holabird,
 Chief Quartermaster Dep't of the Gulf.*

Major STEWART VAN VLIET,
Quartermaster U. S. A., New York.

True copy:

STEWART VAN VLIET,
Major and Quartermaster.

Corps d'Afrique fund in account with Jacob Mahler, captain and assistant quartermaster.

1863.	CR.	
Aug. 11. By net proceeds of sales of 347 bales cotton, as per auction sales		\$62,393 06
Aug. 13. By net proceeds of sales of 338 bales cotton, as per auction sales		60,706 89
Oct. 2. By net proceeds of sales of 243 bales cotton, as per auction sales		49,183 97
Oct. 2. By cash received from Dr. Noyes direct, by General Andrews		4,500 00
Oct. 24. By net proceeds of sales of 155 bales cotton, as per auction sales		29,328 91
Nov. 25. By net proceeds of sales of 116 bales cotton, as per auction sales		22,212 88
		<hr/> 228,325 71

1864.		
Jan. 2. Net cash sales December 24		1,519 04
		<hr/> 229,844 75
		<hr/> <hr/>

1863.		
Dec. 14. Receipt of Captain M.M. Hawes, assistant quartermaster,		\$228,325 71
1864.		
Feb. 11. Receipt of Captain M.M. Hawes, assistant quartermaster,		1,519 04
		<hr/> 229,844 75
		<hr/> <hr/>

I certify that the above statement is correct.

JACOB MAHLER,
Captain and Assistant Quartermaster.

MILWAUKEE, WIS., August 2, 1864.

A true copy:

S. B. HOLABIRD,
Colonel, Chief Quartermaster.

OFFICE CHIEF QUARTERMASTER,
New Orleans, December 14, 1863.

CAPTAIN : You will transfer to Captain Hawes, assistant quartermaster, all the funds, receipts, and vouchers in your hands connected with the Corps d'Afrique fund, and take his receipt for the same.

Respectfully,

S. B. HOLABIRD,
Colonel and Chief Quartermaster.

Captain J. MAHLER,
Assistant Quartermaster.

A true copy :

A. M. RICHARDSON,
Captain and Assistant Quartermaster.

OFFICE CHIEF QUARTERMASTER.

Received at New Orleans, this 14th of December, 1863, of Captain Jacob Mahler, assistant quartermaster, the sum of two hundred and twenty-eight thousand three hundred and twenty-five dollars and seventy-one cents, being amount realized from sales of cotton for account of the Corps d'Afrique.

\$228,325 71.

M. M. HAWES,
Captain and Assistant Quartermaster.

A true copy :

A. M. BRADSHAW,
Captain and Assistant Quartermaster.

Received at New Orleans, on the 11th of February, 1864, of Captain Jacob Mahler, assistant quartermaster, the sum of fifteen hundred and nineteen dollars and four cents, being net proceeds of sale of eight bales cotton, for the benefit of the Corps d'Afrique.

\$1,519 04.

M. M. HAWES,
Captain and Assistant Quartermaster.

A true copy :

A. M. BRADSHAW,
Captain and Assistant Quartermaster.

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., April 26, 1865.

SIR: I have the honor to enclose a letter of April 1, 1865, from Captain Edward Pease, second United States colored troops, and provost marshal at Cedar Keys, Florida, transmitting returns of cotton captured, and requesting information in regard to captures by provost marshals.

You will please designate the officer or agent of the treasury to whom the captured cotton may be turned over, and afford such other information as may be deemed proper in reference to captured property.

I am, very respectfully, your obedient servant,

CHARLES THOMAS,
Acting Q. M. General, Bvt. Brig. General.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

PROVOST MARSHAL'S OFFICE,

Cedar Keys, Florida, April 1, 1865.

SIR : In compliance with paragraph thirteen, appendix B, army regulations of 1863, I have the honor to forward to you a return of some cotton captured on the west coast of Florida.

I wish for instructions as to whether I am also to make returns to the Quartermaster General, as my invoices to the quartermaster will obligate me in that department.

Any information in regard to captured property by provost marshals will be thankfully received.

Most respectfully, your obedient servant,

EDWARD PEASE,

Capt. 2d U. S. C. Inf. and Provost Marshal.

Brigadier General THOMAS,

Adjutant General U. S. A.

Respectfully referred to the Quartermaster General.

W. A. NICHOLS,

Assistant Adjutant General.

ADJUTANT GENERAL'S OFFICE, *April 22, 1865.*

Certified invoice of cotton captured by Major E. C. Shreker, commanding port of Cedar Keys, Florida, on board Key West, coast of Florida, March 20, 1865, and taken by Edward Pease, captain and provost marshal, March 20, 1865.

Four bags (1,069 pounds) of cotton, in fair condition when taken.

I certify that I have this day taken up four bags (1,069 pounds) of cotton, at Cedar Keys, Florida, the articles specified in the foregoing list.

EDWARD PEASE,

Capt. 2d U. S. C. Inf. and Provost Marshal.

List of cotton turned over by Captain E. Pease, provost marshal, to First Lieutenant and Quartermaster J. J. Stevens, second Florida cavalry, and quartermaster United States army, at Cedar Keys, Florida, on the 28th day of March, 1865.

Four bags (1,069 pounds) of cotton, in fair condition when delivered.

I certify that I have this day received from Captain E. Pease, second United States colored infantry, provost marshal at Cedar Keys, Florida, the articles specified in the foregoing list.

JOHN J. STEVENS,

First Lieut. and Q. M. 2d Fla. Cav., A. A. Quartermaster.

QUARTERMASTER GENERAL'S OFFICE,

Washington, D. C., June 13, 1865.

CAPTAIN : Your letter dated the 1st of April last, to the Adjutant General of the army, enclosing a return of cotton captured on the west coast of Florida, (4 bags, 1,069 pounds,) and asking instructions in regard to the disposition of it, was referred to this office, and by this office to the Treasury Department.

I herewith enclose a copy of a letter from the Assistant Secretary of the Treasury, dated the 7th instant, stating that the west coast of Florida belongs to the ninth special agency, the supervising special agent of which is F. C. A. Dexter, residing at Mobile, Ala., who is fully qualified to receive the transfer.

You will communicate with Mr. Dexter, and dispose of the cotton as he may direct.

By order of the Quartermaster General:

CHARLES THOMAS,

Asst. Q. M. General, Bvt. Brig. Gen. U. S. A.

Captain EDWARD PEASE,

Second U. S. Colored Infantry Cedar Keys, Florida.

TREASURY DEPARTMENT,

June 7, 1865.

SIR: Referring to your letter of April 26, enclosing copy of a letter from Captain Edward Pease, provost marshal at Cedar Keys, Florida, relative to captured property in his hands, the Secretary directs me to say that the west coast of Florida belongs to the ninth special agency, the supervising special agent of which is T. C. A. Dexter, residing at Mobile, Alabama, who is fully qualified to receive the transfer.

Respectfully,

GEORGE HARRINGTON,

Asst. Secretary of the Treasury.

The QUARTERMASTER GENERAL of the United States.

• HEADQUARTERS MILITARY DIVISION OF THE TENNESSEE,
CHIEF QUARTERMASTER'S OFFICE,

Nashville, Tennessee, June 29, 1866.

GENERAL: In accordance with your communication of June 9, I have the honor to enclose report of cotton received at this depot from May 1, 1864, to June 30, 1865, by Captain S. B. Brown, assistant quartermaster. Prior to this time, Captain John C. Crane, assistant quartermaster, had charge of the receipts of cotton from December, 1863, to April 30, 1864, when Captain Brown relieved him. I have written Colonel Crane to furnish me the necessary data, and to enable him to do so I have requested General Swords to furnish him with a clerk to examine the records.

Prior to December, 1863, Captain John Stewart, assistant quartermaster, had charge. He is now out of service, and left no records of his operations. I am therefore unable to say what cotton was received previous to my coming here. But whatever was received I feel sure was turned over to the Treasury Department, as cotton was a subject that could not be tampered with, and kept concealed. Indeed, whatever may have been the shortcomings of the quartermaster's department at this depot, it was not defiled by peculations in cotton.

In addition to the enclosed report, your attention is respectfully called to the following extract from the annual report of Colonel A. J. Mackay, chief quartermaster's department Tennessee for the fiscal year ending June 30, 1865:

"Not being accountable for public property, with the exception of, at one time, some few articles of office furniture and clothing, camp and garrison equipment, I have none to report as lost, destroyed or captured by the enemy while under my direction. For the same reason, no property captured by our army has fallen into my hands. I may except some cotton, altogether about five hundred and eighty-five bales, which, being taken possession of, from time to time, by Major General Wilson's forces on their march to Macon, Georgia, &c., and shipped to me at Nashville, Tennessee, was immediately (as each lot ar-

rived) turned over to the proper officer of the United States Treasury Department.

I set down ninety-five thousand dollars (\$95,000) as its estimated value.
The cotton in question has been duly accounted for on my property returns.
Very respectfully, your obedient servant,

J. L. DONALDSON,
Bvt. Maj. Gen. and Chief Quartermaster Mid. Dep. Tenn.
Brevet Major General M. C. MEIGS,
Quartermaster General U. S. A., Washington, D. C.

Report of the number of bales of cotton received at depot of Nashville, by Captain S. B. Brown, assistant quartermaster in charge of transportation, &c.

Date.		Number of bales.	How disposed of.
From—	To—		
1864.	1864.		
May 1	June 30	558	Treasury Department.
July 1	July 31	*58	Do. do.
August 1	August 31	42	Do. do.
September 1	September 30	345½	Do. do.
1	30	143½	Destroyed by fire as per bill of lading.
October 1	October 31	†32	Treasury Department.
1	31	3 bags.	Do. do.
November 1	November 30	448	Do. do.
December 1	December 31	66	Do. do.
1865.	1865.		
January 1	January 31	25	Do. do.
February 1	February 28	30½	Do. do.
March 1	March 31	2	Do. do.
April 1	April 30	None.	
May 1	May 31	31	Do. do.
1	31	175 lbs.	Do. do.
June 1	June 30	‡21	Do. do.

* This cotton was received from different officers and points, and owners unknown.
† Pounds not known, as it was received and turned over to the Treasury Department in bales, with the exception of the 175 pounds loose cotton.
‡ None received at this depot after June 30, 1865.

Respectfully submitted :
J. L. DONALDSON,
Brevet Maj. Gen., Chief Quartermaster M. D. of Tenn.

HEADQUARTERS MILITARY DIVISION OF THE TENNESSEE,
CHIEF QUARTERMASTER'S OFFICE,
Nashville, Tennessee, August 8, 1866.

GENERAL: In accordance with your instructions I have the honor to forward report of cotton received and transferred to the treasury at Nashville, Tennessee, by John C. Crane, late colonel and inspector quartermaster's department, from December 1, 1863, to May 10, 1864. This, in connection with report of S. B. Brown, late captain and assistant quartermaster, forwarded to your office, comprises all the cotton received here while I have been in charge.

Very respectfully, your obedient servant,
J. L. DONALDSON,
Bvt Maj. Gen. and Chief Quartermaster Mid. Dep. Tenn.
Brevet Major General M. C. MEIGS,
Quartermaster General U. S. A., Washington, D. C.

Report of cotton received and transferred at Nashville, Tenn., from December 13, 1863, to April, 1864.

Time rec'd.	Marks.	Number.	Contents.	From whom received.	Time sent.	To whom sent.	Destination.	Remarks.
1863. Dec. 13 28	U. S. government	13 bales	Cotton ..	M. and C. R. R	Dec. 14	U. S. government.	Nashville, Tenn.	
	.....do.....	15 bales	...do....	Nashville	29	Capt. I. H. Ferry.	Louisville, Ky.	
1864. March 9	C. A. Fuller.....	147 bales	...do....	Pulaski	Mar. 10	C. A. Fuller.....	Nashville, Tenn.	
April 24	D. W. Roland, U. S. A..	2 bales	...do....	Agent Huntsville...	April 25	D. W. Rowland ..	.....do.....	
24	.....do.....	2 cars	...do....	.....do.....	25	.....do.....	.....do.....	No. of bales not enumerated.

I certify on honor that the above report comprises all the cotton received by me while in charge of transportation United States Military Railroads, department of the Mississippi, at Nashville, Tennessee, from December 1, 1863, to May 10, 1864.

JOHN C. CRANE,
Late Colonel and Inspector Quartermaster's Department.

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., June 12, 1866.

GENERAL: A resolution of the House of Representatives of the 28th May, 1866, calls for a statement showing the quantity of cotton, in bales, and the value thereof in the hands of the military authorities at the time of the cessation of hostilities; also an account of all cotton in anywise coming into the hands of the authorities during the war, &c.

Please furnish a condensed statement of all cotton which has been received by you, or by any officer, as shown by the records of the St. Louis depot in your office; also its disposition, giving bales and pounds, and the amount for which it was sold.

Very respectfully, your obedient servant,

M. C. MEIGS,

Quartermaster General, Brevet Major General U. S. A.

Brevet Brigadier General L. C. EASTON,

Chief Quartermaster, St. Louis, Missouri.

Indorsed on the above:

HEADQUARTERS DEPARTMENT OF MISSOURI,

CHIEF QUARTERMASTER'S OFFICE,

St. Louis, Mo., July 13, 1866.

Respectfully returned to the Quartermaster General, and attention asked to the letter of General Wm. Myers, dated July 4, 1866, and the indorsement of Captain John L. Wood, assistant quartermaster, which comprises all the information I can furnish on the subject. No records pertaining to the St. Louis depot have been transferred to me.

L. C. EASTON,

Brevet Brigadier General, Chief Quartermaster.

HEADQUARTERS DEPARTMENT OF THE PLATTE,

Chief Quartermaster's Office, Omaha, Nebraska, July 4, 1866.

GENERAL: I have the honor to acknowledge the receipt of the letter from the Quartermaster General's office, of June 12, 1866, which was referred to me from your office on the 18th ultimo, in relation to cotton in the hands of the military authorities at the time of the cessation of hostilities, and also an account of all cotton coming into the hands of the authorities during the war, &c.

Enclosed herewith I respectfully return said letter, with my statement made in compliance thereto.

Very respectfully, your obedient servant,

WILLIAM MYERS,

Brevet Brigadier General and Chief Quartermaster.

Brevet Brigadier General L. C. EASTON,

Senior and Supervising Quartermaster, Saint Louis, Missouri.

RECEIVED.				TRANSFERRED AND SOLD.				DISPOSITION OF PROCEEDS.			
Date.	From whom.	Number of bales.	Weight in pounds.	Date.	To whom.	Number of bales.	Weight in pounds.	Amount.	Date.	Turned over to claimants, &c.	Number of bales.
1862.											
May 23	Capt. J. Dunlap, a.q.m.	74	....	1862.	J. B. Carson and A.				July 16	Maurice & Co.....	21
May 27	Capt. J. Dunlap, a.q.m.	112	....	June 9	Meir & Co.....	74			July 25	Virgil A. Saunders....	29
June 23	Capt. J. Dunlap, a.q.m.	1	....	June 10	Adolphus Meir & Co..	112		\$10,362 80	Aug. 8	Yearly Mills.....	24
Aug. 21	Capt. H.S. Fitch, a.q.m.	9	....	Aug. 6	J. B. Carson and A.			16,039 79	Aug. 8	Yearly Mills.....	5
Aug. 27	Capt. H.S. Fitch, a.q.m.	2	....	.....	Meir & Co.....	72		14,054 03	Sept. 8	James Trabane & Co..	81
Aug. 29	Capt. G. L. Fort, a.q.m.	3	....	.....	Capt. H.S. Fitch, a.q.m.	25		.....	Sept. 8	James Trabane & Co..	4
Dec. 27	Capt. R.B. Owen, a.q.m.	1	....	.....	Total	283		.....	Oct. 2	V. A. Saunders.....	18
	Unknown sources.....	81	....					40,456 62	Nov. 26	P. Mills.....	33
	Total	283							1866.	By balance transferred to the credit of the treasurer of the U. S.	
									Mar. 1	Total accounted for.	
											40,456 62

WM. MYERS,
Brevet Brigadier General, Assistant Quartermaster.

ASSISTANT QUARTERMASTER'S OFFICE, EIGHTEENTH ARMY CORPS,
Newbern, North Carolina, August 13, 1863.

GENERAL: I have the honor to transmit to you receipt for a quantity of cotton captured during the late expedition to Winton, North Carolina, received by me from D. Heaton, esq., superintending special agent Treasury Department, at Beaufort, North Carolina.

I have the honor, general, to be, very respectfully, your obedient servant,
GEORGE W. BRADLEY,
Captain and Assistant Quartermaster.

Brigadier General M. C. MEIGS,
Quartermaster General United States Army.

Received of Captain George W. Bradley, assistant quartermaster eighteenth army corps, at Newbern, North Carolina, forty-five bales of cotton, averaging about five hundred (500) pounds each, together with about two hundred (200) pounds in small bags; said cotton "captured from the enemy by the forces of the United States," during the late expedition to Winton, North Carolina, which left this port on the 20th of July last; which property I have received as special agent of the Treasury Department, appointed in pursuance of certain acts of Congress, approved July 13, 1861, May 20, 1862, and March 13, 1863. The said property to be transported and disposed of under the regulations of the Secretary of the Treasury, prescribed in pursuance of the authority conferred on him by said acts.

D. HEATON,
Superintending Special Agent Treasury Department.
 BEAUFORT, N. C., *August 11, 1863.*

DEPOT QUARTERMASTER'S OFFICE,
Baltimore, Md., June 29, 1866.

GENERAL: In compliance with instructions of your letter of the 9th instant, calling for statement of cotton, &c., I have the honor to submit the following, which includes all which has been received at this depot at any period during the war and subsequent to the cessation of hostilities, as shown by the records of this office, viz:

July 12, 1864, received from Captain B. Burton, assistant quartermaster, at Washington, D. C., 307 bags cotton, weighing 9,332 pounds, to H. A. Risley, agent Treasury Department, care H. R. Riddle, Baltimore, Md.

March 8, 1866, received from Captain J. G. Payne, assistant quarter master, Washington, D. C., 30 bales cotton, weighing 15,750 pounds, to Simeon Draper, New York, sent through Captain Henry Bowman, assistant quartermaster, Philadelphia, Pa.

I am, general, very respectfully, &c.,

G. W. BRADLEY,
*Colonel, Chief Quartermaster Middle Military
 Department, and Baltimore Depot.*

Brevet Brigadier General M. C. MEIGS,
Quartermaster General United States Army.

QUARTERMASTER'S OFFICE,

Baltimore, August 9, 1862.

GENERAL: I sold yesterday 23 bales of cotton by auction. The remaining 27 bales of the invoice of 50 bales from Captain Tallmadge, assistant quartermaster at Fortress Monroe, has not yet been received. It averaged about the price paid for it.

Very respectfully, your obedient servant,

JAMES BELGER,

Colonel and Quartermaster.

Brigadier General M. C. MEIGS,

Quartermaster General, Washington.

QUARTERMASTER GENERAL'S OFFICE,

Washington, D. C., August 15, 1862.

CAPTAIN: Major Belger reports, August 9, a sale of 23 of the 50 bales of cotton you invoiced to him. The remaining 27 bales of the invoice had not been received. Please report the cause of the delay, if known.

By order:

Very respectfully, your obedient servant,

E. J. SIBLEY,

Bvt. Col. U. S. A., Dep't Virginia and North Carolina.

Captain G. TALLMADGE,

Assistant Quartermaster, U. S. Army, Fort Monroe, Va.

OFFICE ASSISTANT QUARTERMASTER,

Mobile, Alabama, July 22, 1865.

GENERAL: In compliance with orders from chief quartermaster military division of west Mississippi, dated Mobile, Alabama, April 20, 1865, I have the honor to transmit herewith a report of cotton received and transferred, with vouchers therefor.

I am, general, very respectfully, your obedient servant,

SAMUEL LAPPIN,

Captain and Assistant Quartermaster.

Major General M. C. MEIGS,

Quartermaster General U. S. Army, Washington, D. C.

Report of cotton received and transferred at Mobile, Alabama, by Samuel Lappin, captain and assistant quartermaster.

Date.	From whence received.	Number of bales.	Date.	To whom transferred, &c.	Number of pounds.	Number of bales.
1865. April 24	W. H. York, lieutenant 20th Wisconsin vol- unteer infantry and acting assistant quar- termaster, 3d division, 13th army corps	19	1865. May 13 to 30	Brigadier General Stewart Van Vliet, chief quartermaster, New York	1,630,116	3,222
May 1 to 19	Steamers Laurel Hill, Iberville, N. W. Thomas, and St. Charles	2,304	May 25 May 1 to 31	Destroyed by explosion of powder magazine -- Delivered to claimants by order of Major Gen- eral E. R. S. Canby	Unknown.	9,741
Apr. 19 to May 22	Warehouses in Mobile turned over by provost marshal	17,073	June 5	T. C. A. Dexter, superintendent special agents, Treasury Department ninth agency	Unknown.	224
	Total	19,396		Total	1,630,116	6,149
						19,396

I certify that the above report is correct.

SAMUEL LAPPIN, Captain and Assistant Quartermaster.

Received at Mobile, Alabama, on the 5th day of June, 1865, of Captain Samuel Lappin, assistant quartermaster, the following amount of cotton, captured in Mobile and vicinity, estimated to be as follows: six thousand one hundred and forty-nine (6,149) bales of cotton, in bad condition. Received by estimate, as per agreement with Lieutenant Colonel Sawtelle, United States quartermaster.

T. C. A. DEXTER,
Sup. Special Agent Treasury Dep't, Ninth Agency.

Cotton received of Captain Samuel Lappin, assistant quartermaster, captured in Mobile, Alabama, in accordance with orders of General E. R. S. Canby, commanding military department of west Mississippi: 284 bales, with different marks and numbers.

Indorsement on statement:

I have received all the papers relating to this cotton, and other articles, and so much of the cotton as was not destroyed by fire at the explosion, or was claimed by the owners, has been disposed of according to law.

F. W. KELLOGG,
Directing Agent.

HEADQUARTERS DEPARTMENT OF THE GULF,
New Orleans, June 10, 1862.

GENERAL: In the matter of certain cotton sent home on the *Black Prince*, a government transport, from Ship island, the transaction is simply this: This cotton was captured by the navy on board a small schooner which it would be unsafe to send to sea. I needed the schooner as a lighter, and took her from the navy. What should be done with the cotton? A transport was going home empty; it would cost the United States nothing to transport it. To whom should I send it? To my quartermaster at Boston? But I supposed him on the way here. Owing to the delay of the expedition I found all the quartermaster's men and artisans on the island, whose services on the island were indispensable, in almost a state of mutiny for want of pay. There was not a dollar of government funds on the island. I had seventy-five dollars of my own. The sutler had money; he would lend it on my draft on my private banker. I borrowed on such draft about four thousand dollars, quite equal to the value of the cotton as I received it, and with the money paid the government's debts to its laborers, so that their wives and children would not starve. In order that my draft should be paid, I sent the cotton to my correspondent at Boston, with directions to sell it, pay the draft out of the proceeds, and hold the rest, if any, subject to my order, so that upon an account stated, I might settle with the government. What was done? The government seized the cotton without a word of explanation to me, kept it till it depreciated ten per cent., and allowed my draft to be dishonored, and it had to be paid out of the little fund I had left at home for the support of my children during my absence. This, general, is the only aid myself or the forces under my command received from the quartermaster's department from the 24th of February to the 8th of May, when, being in possession of New Orleans, where there was something to be received, a very able and competent officer, Colonel Shaffer, was sent to me. But my men are still suffering for the mosquito nets you promised me on the 24th of February, and the public service was much delayed by the want of those light-draught steamers for which I made a requisition before that date, but which have never come; but instead thereof I received an order to send home the only steamer I had that had not a hole in her bottom five inches square.

I have stated the facts. I make no complaints; I ask no favors. I have since received from Colonel Shaffer here the money I had paid out to the

laborers, which was the amount of my draft, (losing the interest and expenses of protest, &c.,) so that the cotton or its proceeds now belong to the government, and I relinquish all claim upon it. I hope you will cause my agent to be paid for the trouble he has had about it; if not, well. There was on the same ship two or three bales of cotton which was bought by a Mr. Parker of some person who picked it up floating from the wreck, partly damaged. He asked me the privilege of sending home those bales. As there was none other than a government transport at Ship island, I gave it. I hope they were not seized. They can be easily distinguished, if they were. They should be given up, as it is neither just nor right they should be seized or held.

I have the honor to be, very respectfully, your obedient servant,
BENJ. F. BUTLER,
Major General Commanding.

Brigadier General M. C. MEIGS,
Quartermaster General United States Army.

OFFICE CHIEF QUARTERMASTER,
Depot of Nashville, Tennessee, June 20, 1866.

GENERAL: I have the honor to acknowledge the receipt of your communication of the 13th instant asking for a report of all cotton which came into my hands at Memphis, Tennessee, while there as depot quartermaster, and the disposition of it.

In reply, I respectfully transmit herewith, in compliance with your request, such report, being an abstract of all cotton that came into my hands, and for which I was accountable.

Hoping the same may be satisfactory, I am, general, very respectfully, your obedient servant,

A. R. EDDY,
Brevet Lieut. Col. U. S. Army, Depot Quartermaster.
Brevet Maj. Gen. M. C. MEIGS,
Quartermaster General U. S. Army,
Washington, D. C.

Abstract of all cotton received, sold, &c., by Captain A. R. Eddy, assistant quartermaster United States army, Memphis, Tenn., while depot quartermaster at that point.

Date.	From what source received.	COTTON.						
		Bales.	P'ts of bales.	Sacks.	Gunny bags.	Large sacks.	Small sacks.	Large bundles.
1863.								
January...	From officers	919	.....	.....	.....	.....	.....	.....
February..	quartermaster's department.	78 $\frac{1}{2}$	.....	.....	48	.....	.....	8
	do. quartermaster's department.	2	.....	30	.....	.....	.....	.....
March	prov. marshal's department.	62 $\frac{1}{2}$	.....	51	.....	.....	.....	.....
	do. quartermaster's department.	54	.....	11	.....	.....	.....	.....
April	prov. marshal's department.	1,335 $\frac{5}{8}$	1	.....	.....	29	20	.....
	do. quartermaster's department.	2	.....	.....	.....	.....	.....	.....
May	prov. marshal's department.	1,881 $\frac{1}{4}$	14	.....	.....	.....	.....	.....
	do. quartermaster's department.	.....	.....	.....	.....	.....	.....	.....
Total received.....		4,334 $\frac{1}{2}$	15	92	48	29	20	8

DISPOSITION MADE.

1863.							
January...	Returned to owners by order of Major General Grant.....	134					
	Sold at auction (a)	500					
February..	Transferred to Capt. J. V. Lewis, A. Q. M.	15					
	Sold at auction (b)	272					
March....	Returned to owners by order of Major General Hurlbut, commanding	13					
April.....	Sold at auction (c)	919					
May.....	Transferred to the Treasury Department.	2,481½	15	92	48	29	20 8
Total transferred, sold, &c		4,334½	15	92	48	29	20 8

(a) 500 bales, (219,877 pounds,) sold at auction, Memphis, Tenn., January 21, 1863, to Wilson King, averaging nearly 62½ cents, amounting to \$137,287 56.

(b) 272 bales, (124,160 pounds,) sold at auction, Memphis, Tenn., February 19, 1863, to Wilson King, at 86½ cents per pound, amounting to \$99,948 80.

(c) 919 bales, (398,926 pounds,) sold as follows, April 14 and 15, 1863:

R. L. M. C. Ghee & Co., 56 bales, (22,611 pounds,) at 52¼ cents	\$11,757 72
F. G. Pratt, 200 bales, (89,790 pounds,) at 50½ cents	45,732 45
Tansey, Ensel & Co., 139 bales, (60,235 pounds,) at 49½ cents	30,074 85
L. C. Newell, 180 bales, (78,575 pounds,) at 47½ cents	37,824 10
M. Bearer, 50 bales, (22,905 pounds,) at 50¾ cents	11,624 28
T. Barrett, 50 bales, (20,365 pounds,) at 49½ cents	10,080 68
Daniel Able & Co., 200 bales, (83,345 pounds,) at 51¼ cents	42,815 33
J. B. Arthur, agent, 50 bales, (21,100 pounds,) at 51 cents	10,761 00

Total..... 200,670 41

J. L. Loop, auctioneer, commission one per cent.

Recapitulation—1,691 bales, (742,963 pounds)..... \$437,906 77

Respectfully submitted:

A. R. EDDY,
Brevet Lieut. Colonel and A. Q. M., U. S. A.

OFFICE CHIEF QUARTERMASTER,
Depot of Nashville, Tennessee, June 27, 1866.

GENERAL: I have the honor to acknowledge the receipt of a communication from the Quartermaster General's office, dated Washington, June 22, 1866, calling for a special report of all cotton that came into my hands and disposition made of it, while depot quartermaster of Memphis, Tennessee, in reply to my letter of the 9th instant to you; also to give information of any officers that received captured cotton and sold the same in the quartermaster's department.

In reply I would respectfully state that, in compliance with a subsequent letter from the Quartermaster General's office, date of June 13, 1866, I forwarded on the 20th instant a special report of cotton, as desired, which I trust may prove satisfactory in detail. I would also state for your information that G. L. Fort, late captain and assistant quartermaster United States volunteers, received and sold at Memphis, Tennessee, in the spring of 1863, a large lot of cotton; the date of sale and amount I have no record of, that officer not being under me at that point.

I am, general, very respectfully,

A. R. EDDY,
Brevet Lieut. Col., Ass't Quartermaster U. S. A.

Brevet Major General M. C. MEIGS,
Quartermaster General U. S. Army, Washington, D. C.

OFFICE OF CHIEF QUARTERMASTER DEP'T OF TENNESSEE,
Nashville, July 22, 1865.

GENERAL: For the information of your office, I have the honor to report that during the month of June last I received from the forces of Brevet Major General Wilson, commanding cavalry corps military division Mississippi, five hundred and eighty-five (585) bales of cotton, all of which, as it from time to time arrived, I transferred to the United States Treasury Department.

I have accounted for this property on my returns for the month in which it was received.

I am, general, very respectfully, your obedient servant,

A. J. MACKAY,

Col. and Chief Quartermaster's Dep't of Tenn.

Brevet Major General M. C. MEIGS,

Quartermaster General U. S. Army, Washington, D. C.

OFFICE OF THE CHIEF QUARTERMASTER,
Louisville, Kentucky, June 19, 1866.

GENERAL: I have the honor to acknowledge the receipt of your letter of the 12th instant, requiring a statement of all cotton received at this depot, in accordance with a resolution passed by the House of Representatives on the 28th May, 1866.

I enclose herewith a statement of Captain J. R. Del Vecchio, late assistant quartermaster, in reference to twenty (20) bales. This is the only instance where cotton has come into the possession of any officer attached to this depot during the war.

Very respectfully, your obedient servant,

ROBERT ALLEN,

Brevet Major General and Quartermaster.

Brevet Major General M. C. MEIGS,

Quartermaster General U. S. Army, Washington, D. C.

ASSISTANT QUARTERMASTER'S OFFICE,
Louisville, June 18, 1866.

GENERAL: In reply to your inquiry relating to the amount of cotton received by me at Louisville, Kentucky, and how disposed of, I have the honor to state that I found in the First street warehouse, corner of First and Front streets, twenty (20) bales of cotton, which was not transferred to me by my predecessor, and of which I had no information from him, or of any other person. I informed the Quartermaster General that I had discovered said cotton, and asked for instructions relative to the proper disposal of it. The Quartermaster General ordered me to turn the cotton over to the treasury agent here, and take his receipt for same, and report the cotton on property return, as taken up. I did so, and the receipts may be found filed with my property papers for the month of March, 1866.

I am, general, very respectfully, your obedient servant,

JAMES R. DEL VECCHIO,

Late Captain and Assistant Quartermaster.

Brevet Major General R. ALLEN,

Chief Quartermaster, Valley of Mississippi.

OFFICE OF THE UNITED STATES TREASURY AGENT,
Louisville, Kentucky, March 19, 1866.

Received from Captain James R. Del Vecchio, assistant quartermaster United States transportation officer at this depot, twenty (20) bales of cotton, marked and numbered as follows: "[W.] Louisville, Ky.; W. D. Gallagher, Surveyor of Customs and United States Depositary."

The above-named cotton was found in the transportation warehouse, the Quartermaster General notified of the fact, and Captain Del Vecchio directed to turn over the same to the treasury agent, taking his receipt for the same. The cotton is supposed to have been in this warehouse over two years, but was never turned over to nor receipted for by Captain Del Vecchio, and no one has ever claimed the same.

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., March 13, 1866.

CAPTAIN: Your letter of the 7th instant, enclosing a copy of a communication addressed to this office on the 3d instant, in reference to the disposition of twenty (20) bales of cotton under your control at the government warehouse in Louisville, has been received. Your letter of February 3 has not reached this office. The cotton referred to should be turned over to the agent of the treasury. (See General Orders No. 88, War Department, April 3, 1863.)

By order of the Quartermaster General:

Very respectfully, &c.,

BENJAMIN C. CARD,

Colonel Q. M. Dep't and Brevet Brigadier General.

Captain James R. DEL VECCHIO,

Assistant Quartermaster, Louisville, Kentucky.

ASSISTANT QUARTERMASTER GENERAL'S OFFICE,
Philadelphia, June 12, 1866.

GENERAL: In reply to your letter of the 8th instant, quoting a resolution of the House of Representatives in relation to the receipt and sale of cotton by the military authorities and requiring from me a statement of all cotton received and disposed of at this depot, I have the honor to report that the only instance of the kind, as shown by the records of this office, is embraced in the statement enclosed herewith.

It appears that 1,858 pounds of damaged cotton was received here, shipped by Colonel H. Biggs, quartermaster United States army, from Newbern, North Carolina, in April, 1863, and on the same being reported to your office for instructions, it was ordered to be sold at public auction, and the proceeds to be turned over to the duly authorized agent of the Treasury Department when he shall have been appointed.

Captain Boyd sold this cotton under my directions, and the net proceeds, \$283 65, were used by him in the current expenditures of the quartermaster's department proper. No notification of the appointment of a treasury agent to receive the funds was ever made to me.

I am, very respectfully, your obedient servant,

G. H. CROSMAN,

Assistant Q. M. General, Brevet Brig. General U. S. A.

Major General M. C. MEIGS,

Quartermaster General U. S. Army, Washington, D. C.

ASSISTANT QUARTERMASTER GENERAL'S OFFICE,
Philadelphia, April 11, 1863.

GENERAL: By the directions of Colonel Crosman, I have the honor to state that Lieut. Colonel Biggs has turned over to this department eighteen hundred and fifty-eight pounds of cotton, as per copy of his letter herewith enclosed.

Will you please inform me if it is to be sold, or what disposition is to be made of it?

Very respectfully, your obedient servant,

A. BOYD,
Captain and Assistant Quartermaster.

Brigadier General M. C. MEIGS,
Quartermaster General U. S. Army, Washington, D. C.

PHILADELPHIA, PENN., *April 10, 1863.*

COLONEL: There is on board the steamer Emilie about two thousand pounds of cotton belonging to the government, which I wish to invoice to you.

Will you please have it weighed? and I will formally turn it over to you on my return from Washington. I left Newbern in such haste that I did not have time to weigh it.

I am, colonel, very respectfully, your obedient servant,

HERMAN BIGGS,
Lieut. Colonel and Quartermaster 18th Army Corps.
 Colonel GEORGE H. CROSMAN,
Assistant Quartermaster General U. S. Army,
Philadelphia, Penn.

A true copy :

W. BOYD,
Captain and Assistant Quartermaster.

CHIEF QUARTERMASTER'S OFFICE,
18th Army Corps, Newbern, N. C., April 29, 1863.

GENERAL: In reply to your letter of the 17th instant, requiring report as to "how the cotton was obtained which I transferred to Colonel Crosman," I have the honor to state that it was abandoned by the rebels, and collected in various places in this department.

I am, general, very respectfully, your obedient servant,

HERMAN BIGGS,
Lieut. Colonel and Chief Quartermaster.
 Brigadier General M. C. MEIGS,
Quartermaster General U. S. Army, Washington, D. C.

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., April 17, 1863.

COLONEL: Sell the 1,858 pounds of cotton reported by your direction, in Captain Boyd's letter of the 11th instant, as turned over to this department by Colonel Biggs, at public auction, and be in readiness to turn over the proceeds to the duly authorized agent of the Treasury Department, when he shall have

been appointed. In the mean time, the proceeds of the sale may be used in payment of the current expenses of the quartermaster's department.

Very respectfully, your obedient servant,

E. S. SIBLEY,

Lieut. Colonel U. S. A., Deputy Quartermaster General.

Colonel G. H. CROSMAN,

Deputy Q. M. General, Philadelphia.

A true copy:

A. BOYD,

Captain and Assistant Quartermaster U. S. A.

A true copy:

GEORGE R. ORME,

Captain and Assistant Quartermaster.

Account sales of articles of public property sold at public auction at Nos. 139 and 141 South Fourth street, under the direction of Captain A. Boyd, assistant quartermaster United States army, May 4, 1863.

Number or quantity of articles.	Purchaser.	Amount.
1,218 pounds cotton, partly damaged.....	Dickens, 17½ cents.....	\$213 15
640 pounds cotton, damaged	Dodson, 14½ cents.....	92 80
		305 95
Commission 5 per cent.....	\$15 30	
Catalogues and advertising.....	3 75	
Weighing and portorage.....	3 25	
		22 30
		283 65

I certify that the above account sales is accurate and just.

M. THOMAS & SONS, *Auctioneers.*

I certify that the above enumerated articles were sold at public auction, as above stated, pursuant to instructions as per letter from Quartermaster General's office, dated Washington city, April 17, 1863.

A. BOYD,

Captain and Assistant Quartermaster.

A true copy:

GEORGE R. ORME, *Assistant Quartermaster.*

QUARTERMASTER'S OFFICE,

New York, December 29, 1862.

GENERAL: I have the honor to inform you that, in obedience to your instructions, I have had the cotton sold at auction which I received from Captain Messenger, assistant quartermaster, and have deposited the net proceeds, amounting to \$15,416 72, with the assistant treasurer of this city. If this money could be passed to my credit for disbursement in our department it would afford considerable relief, as I am entirely out of funds. A portion of it was prepared for market by Captain Messenger, assistant quartermaster, and at, I presume, the expense of our department. Another portion, however, is claimed as belonging

to loyal men. I transmit herewith a copy of Captain Messenger's letter to me on the subject. I will thank you for instructions in the case.

I am, very respectfully, your obedient servant,

STEWART VAN VLIET,

Major and Quartermaster.

General M. C. MEIGS,

Quartermaster General, Washington, D. C.

QUARTERMASTER'S OFFICE, 1ST DIVISION,

Newbern, November 24, 1862.

MAJOR: By the last steamer, the Dudley Buck, I shipped to you seventy-two bales cotton, fifty-seven of which were marked A. Q. M., and were seized, ginned, and pressed by me. The fifteen bales marked T. D. were taken as they are and claimed by parties professing to be Union men. Their loyalty, however, was not so clearly established as to warrant my returning the cotton; but it would be desirable to sell the lot separate from the other marks, to enable, if necessary, a separate account to be rendered. The very short time allowed for loading the ballast and despatching the steamer prevented my writing by her.

The invoices were prepared only by detaining her. Please return receipts and oblige,

Very respectfully, your obedient servant,

DAN. MESSENGER,

Captain and Assistant Quartermaster.

Major STEWART VAN VLIET,

Quartermaster, New York City.

QUARTERMASTER GENERAL'S OFFICE,

Washington, D. C., January 22, 1863.

MAJOR: By direction of the Secretary of War, the proceeds of the sale of the fifty-seven (57) bales of cotton marked A. Q. M., which you received from Captain Messenger, assistant quartermaster, will be held to defray current expenses of the quartermaster's department. The fifteen bales marked T. D. will be held until further orders.

By order.

Very respectfully, your obedient servant,

E. S. SIBLEY,

Brevet Colonel U. S. A., Deputy Quartermaster General

Major S. VAN VLIET,

Quartermaster U. S. A., New York.

QUARTERMASTER'S OFFICE,

New York, March 4, 1863.

GENERAL: I have received from Lieutenant Colonel Thomas, assistant quartermaster, Fortress Monroe, about 10,000 pounds of unginned cotton, and I request authority to sell it at auction, as it is in store on expense.

I am, very respectfully, your obedient servant,

STEWART VAN VLIET,

Major and Quartermaster.

General M. C. MEIGS,

Quartermaster General, Washington, D. C.

QUARTERMASTER'S OFFICE,

New York, May 8, 1863.

GENERAL: It affords me pleasure to transmit you the enclosed copy of a letter from Captain Gray, of the steamer McClellan, from which you will learn that he captured another blockade-runner on his return trip from New Orleans. The law allows the officers and crew of the McClellan the same prize money that it does to the officers and men of the navy. The cotton alone on the Clotilda, the vessel captured by Captain Gray on his voyage to New Orleans, was worth over \$20,000. Captain Gray's share is one-tenth ($\frac{1}{10}$) of vessel and cargo.

I am, very respectfully, your obedient servant,

STEWART VAN VLIET,

Major and Quartermaster.

General M. C. MEIGS,

Quartermaster General, Washington, D. C.

UNITED STATES STEAMSHIP MCCLELLAN,

New York, May 4, 1863.

SIR: I have to report my arrival here this morning. I sailed from New Orleans on the 26th ultimo, at 10 a. m., crossing the bar the same evening, with passengers, \$31,000 in specie, and \$4,065 in demand notes, consigned to J. C. Cisco, assistant treasurer at this place.

My instructions from the quartermaster at New Orleans were to stop at Key West for coal. On the 27th of April, at noon, in latitude $27^{\circ} 28'$ north, longitude $86^{\circ} 50'$ west, I fell in with the sloop Laura Dudley. She refusing to answer my colors, I brought her to with a shell, and sent Mr. Comstock, the first officer, on board, to examine her. The captain at once admitted that he was from Havana bound to Mobile, with an assorted cargo on board, and produced a confederate register, and on his deck lay a confederate flag.

I took the crew out of her and put one from my own vessel on board, taking her in tow and delivering her over to the prize commissioner in Key West.

I arrived at Key West on the morning of the 29th of April, and sailed on the evening of the 1st instant, having taken on board eighty tons of coal and two hundred and thirty-three bales of cotton shipped by the United States marshal on account of the government.

Very respectfully, your obedient servant,

ALFRED G. GRAY.

Major VAN VLIET,

United States Quartermaster, New York.

True copy:

STEWART VAN VLIET,

Major and Quartermaster.

QUARTERMASTER'S OFFICE,

New York, May 23, 1863.

GENERAL: I have the honor to state that the steam transport Matanzas arrived last evening from New Orleans, and has on board four hundred bales of cotton and fifty hogheads of sugar, invoiced to me by Captain Shipley, assistant quartermaster, for sale. I am having it stored at the Atlantic dock, and would recommend that it be sold without delay in order to avoid the expense of storage and the risk of loss by fire.

I am informed from New Orleans that there will be a considerable amount of

cotton shipped to me, and I would be glad to have some general instructions in the case. I can have it sold at the highest price at auction with but little expense, and with a certainty that everything will be done by those who sell it for the best interests of the service.

I am, very respectfully, your obedient servant,

STEWART VAN VLIET,
Major and Quartermaster.

General M. C. MEIGS,

Quartermaster General Washington, D. C.

P. S.—If I have general authority to sell cotton and sugar at auction, I will have it sold as soon as landed, thereby avoiding storage, labor, &c., &c., which amount, often, to more than the auctioneer's fees.

S. V. V., *Quartermaster.*

QUARTERMASTER'S OFFICE,
New York, May 27, 1863.

GENERAL: I have the honor to acknowledge the receipt of your letter of the 25th instant in regard to turning over cotton to the agent of the Treasury Department, and I would beg to be informed who the authorized agent in this city is. In making out the charges due the quartermaster's department for the transportation of cotton and sugar, I think that not only the usual freight on these articles from New Orleans here should be included, but also the amount we pay these vessels while they are receiving and discharging these articles. Unless I am instructed to the contrary, I will include these items in the bill of charges against the cotton and sugar.

I am, sir, very respectfully, your obedient servant,

STEWART VAN VLIET,
Major and Quartermaster.

General M. C. MEIGS,

Quartermaster General, Washington, D. C.

QUARTERMASTER GENERAL'S OFFICE,
Washington, June 1, 1863.

MAJOR: The suggestion contained in your letter of the 27th ultimo, that in addition to the usual freight for the transportation of cotton and sugar consigned to you from the south, the amount paid the vessels on which these articles are shipped while they are receiving and discharging them should also be included, is approved.

The authorized agent of the Treasury Department is the collector of the port of New York. He will receive the cotton. Offer the sugar to the commissary department.

Very respectfully, your obedient servant,

M. C. MEIGS,
Quartermaster General.

Major S. VAN VLIET,

Quartermaster U. S. A., New York.

QUARTERMASTER'S OFFICE,
New York, June 29, 1863.

GENERAL: I have the honor to transmit herewith a letter from Captain Mahler, acting quartermaster for Colonel Holabird, in regard to a load of cotton

just received here by steamer Matanzas. This cotton is marked "U. S.," but there are no charges against it in New Orleans, as has been the case with other lots received from that city, nor is it stated that it is captured property. There must have been some charges against it in New Orleans which Colonel Holabird (not knowing that it had been turned over to the agent of the Treasury Department) intended to deduct, after the proceeds of the sale had been placed to his credit with the assistant treasurer. For the foregoing reasons I have thought it proper to ask if this cotton should be turned over to Mr. Barney, collector, as the other has been. If it is, I should think that a certain sum should be withheld to cover any expenses that may have accrued, until Colonel Holabird can be heard from.

I am, general, very respectfully, your obedient servant,

STEWART VAN VLIET,

Quartermaster.

General M. C. MEIGS,

Quartermaster General, Washington, D. C.

QUARTERMASTER'S OFFICE,

New York, July 24, 1863.

GENERAL: I have the honor to call your attention to my letter of the 29th of June, in regard to cotton received here from New Orleans, per steamer Matanzas.

Another load has arrived under similar circumstances. Shall it be turned over to Mr. Barney?

I am, very respectfully, your obedient servant,

STEWART VAN VLIET,

Major and Quartermaster.

General M. C. MEIGS,

Quartermaster General, Washington, D. C.

QUARTERMASTER GENERAL'S OFFICE,

Washington, D. C., July 28, 1863.

MAJOR: All cotton received from New Orleans should be disposed of as heretofore directed, under the law of 12th March, 1863, and General Orders No. 88, of 31st March, 1863, or April 3.

Where the charges are not known the collector should be informed that the list of charges has not yet been received, but that he will be furnished with it as soon as received.

Advise Colonel Holabird of this instruction, that he may send forward his list of charges against all such shipments at the earliest date.

I am, respectfully, your obedient,

M. C. MEIGS,

Quartermaster General.

Major S. VAN VLIET,

Quartermaster, New York.

OFFICE UNITED STATES MILITARY TELEGRAPH,
War Department.

The following telegram received at Washington 11.20 a. m., May 22, 1865, from New York May 22, 1865 :

The schooner Raymond has just arrived from Wilmington with captured and abandoned property invoiced to me.

It consists of cotton, turpentine, rosin, oil, tobacco, and quartermasters' stores. What shall I do with it ?

STEWART VAN VLIET,
Brevet Brigadier General, &c.

General M. C. MEIGS,
Quartermaster General.

OFFICE UNITED STATES MILITARY TELEGRAPH,
War Department.

The following telegram received at Washington 11 a. m., May 23, 1865, from New York May 23, 1865 :

The steamer Monterey has just arrived from Mobile with over fourteen hundred (1,400) bales of cotton—invoices to me. General Canby's orders are that all the cotton there is to be sent here, and invoices to me. Shall I deliver it to Mr. Draper, cotton agent, and will his receipts to the officer sending it answer ? Please answer, and also give directions about captured and abandoned property on schooner Raymond, from Wilmington.

STEWART VAN VLIET,
Brevet Brigadier General.

General M. C. MEIGS,
Quartermaster General.

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., May 25, 1865.

GENERAL : You were telegraphed to-day to turn over the cargo of the schooner Raymond, lately arrived from Wilmington, North Carolina, to the agent of the Treasury Department, charging that department with the freight and charges upon it.

The cotton shipped from Mobile, by order of General Canby, I presume, will also be turned over to Mr. Draper, the cotton agent of the Treasury Department, on the same terms. It has been so recommended to the honorable Secretary of War, and as soon as he decides the question you will be notified.

By order of the Quartermaster General :

Very respectfully, your obedient servant.

CHAS. THOMAS,
A. Q. M. General and Brevet Brigadier General U. S. A.
 Brevet Brig. Gen. S. VAN VLIET,
Chief Quartermaster, New York.

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., May 25, 1865.

I have the honor to inform you that Brevet Brigadier General S. Van Vliet, quartermaster at New York, reports that the steamer Monterey has arrived from Mobile with over fourteen hundred bales of cotton, invoiced to him by order of

Major General Canby, and that General Canby has ordered that all the cotton at Mobile be sent to New York, invoiced to him, (General Van Vliet.)

I respectfully recommend that the above cotton be delivered to Mr. Draper, the cotton agent of the Treasury Department, and all that may arrive hereafter from the same source. The cost of freight, &c., to be charged to and refunded by the Treasury Department to the quartermaster's department.

By order of the Quartermaster General:

Very respectfully, your obedient servant,

CHAS. THOMAS,
A. Q. M. General and Brevet Brigadier General.

QUARTERMASTER GENERAL'S OFFICE,
Washington, May 26, 1866.

GENERAL: The following is a copy of a telegram sent to your address yesterday:

"You will turn over the cargoes of the schooner Raymond to the agent of the Treasury Department, charging the cost of transportation against it.

"By order of the Quartermaster General."

Very respectfully, your obedient servant,

CHAS. THOMAS,
Ass't Quartermaster Gen'l, Brevet Brig. Gen. U. S. A.

Brevet Brig. Gen. STEWART VAN VLIET,
Chief Quartermaster U. S. A., New York.

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., May 29, 1865.

SIR: I have the honor to transmit herewith a copy of a letter to Major S. Van Vliet, quartermaster, New York, dated December 4, 1862, directing him to sell at auction certain cotton invoiced to him by Captain Messenger, assistant quartermaster, Newbern, North Carolina, and to hold the proceeds deposited with the assistant treasurer of the United States subject to the order of the department.

It appears that Major Van Vliet sold the cotton and deposited the money—three thousand two hundred and eighty-nine dollars and ninety-two cents—as will be seen by his letter dated the 22d instant, herewith enclosed.

This department wishes to be relieved of this accountability, and the matter is respectfully referred to you for instructions as to how it can be done.

By order of the Quartermaster General.

Very respectfully, your obedient servant,

CHAS. THOMAS,
Ass't Quartermaster Gen'l, Brevet Major Gen. U. S. A.

Hon. H. McCULLOCH,
Secretary of the Treasury.

QUARTERMASTER'S OFFICE,
New York, May 22, 1865.

GENERAL: I have on hand a small sum of money, (\$3,289 92,) the proceeds of the sale of some thirteen bales of cotton received from Captain Messenger, assistant quartermaster at Newbern.

You directed me, December 4, 1862, to sell this cotton and place the money

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with the assistant treasurer in this city, which I did, and the money has been there ever since.

This cotton belongs to private persons in Newbern, who had to prove their loyalty before it could be turned over to them, and as a sufficient time has elapsed for them to do it I beg to be relieved of the responsibility of this money by either turning it over to the owners or turning it into the treasury.

Very respectfully, &c.,

STEWART VAN VLIET,
Quartermaster.

General M. C. MEIGS,
Quartermaster General, Washington, D. C.

QUARTERMASTER GENERAL'S OFFICE,
Washington, June 3, 1865.

GENERAL: By direction of the Hon. Secretary of War, you are hereby directed to turn over to Simeon Draper, esq., the authorized agent of the Treasury Department at New York, all cotton now in your possession, or which you may hereafter receive from the quartermaster at Mobile, or from General Canby.

By order of the Quartermaster General.

Very respectfully, your obedient servant,

CHAS. THOMAS,
Ass't Quartermaster Gen'l, Brevet Brig. Gen. U. S. A.
Brevet Brig. Gen. S. VAN VLIET,
Chief Quartermaster, New York.

QUARTERMASTER'S OFFICE,
New York, June 15, 1866.

GENERAL: In reply to your letter of the 11th instant, in reference to the disposition made of the cotton shipped by the United States marshal at Key West on the McClellan, in May, 1863, I beg to state that it was turned over to the consignees, Messrs. Benner & Brown, of this city. This cotton did not belong to the quartermaster's department, being captured property, and I presume it was sold for the benefit of the captors. The coal was burnt on the McClellan on her trip to this city.

Very respectfully, your obedient servant,

STEWART VAN VLIET,
Brevet Major General.

General M. C. MEIGS,
Quartermaster General, Washington, D. C.

ASSISTANT QUARTERMASTER'S OFFICE, U. S. A.,
Boston, Massachusetts, August 27, 1862.

GENERAL: On the second of last May you sent me a telegraphic order as follows: "The Secretary of War directs that you take possession of the cotton shipped on the transport Black Prince by General Butler, and hold it until further orders, on account of whom it may concern."

My letter of May 6th informed you that Mr. Fay had sold all but two bales of the cotton, and had turned the proceeds over to me. The two bales were

also turned over to me, and are now on hand at the military storehouse. As the military storekeeper thinks it unsafe to have it kept there, I respectfully ask for authority to dispose of it by public auction, and thus avail of the high market rate and avoid expense of storage.

I have the honor to be, very respectfully, your obedient servant,

WILLIAM W. McKIM

Captain and Assistant Quartermaster.

Brigadier General M. C. MEIGS,

Quartermaster General U. S. A., Washington, D. C.

OFFICE CHIEF QUARTERMASTER DEPARTMENT OF THE GULF,

Near Port Hudson, June 2, 1863.

CAPTAIN: I have the honor to inform you that a certain amount of cotton and sugar has been sent to you for sale, with the hope that the proceeds of such sale would be returned to the office. It could not be sold to public advantage in New Orleans, because a combination of speculators depressed the price. It is necessary that the money should be returned, as there are large charges on all, and the original value of the cotton or sugar (not to exceed 20 cents per pound for cotton) is to be refunded to the owners who prove loyalty. This matter is presented by direction of the major general commanding this department, and in conformity thereto, after deducting expenses of sale, &c., in Boston, I respectfully request that you will deposit the remainder with the assistant treasurer in Boston, subject to my order or that of Major General Banks.

Any sugar not sold, but turned over to the commissary, of course will be settled for by the commissary here; but it is desired that the freight and other charges standing against such sugar (accumulated here) be remitted to me to cancel the charges.

Very respectfully,

S. B. HOLABIRD,

Colonel and Chief Quartermaster Department of the Gulf.

Captain J. McKIM,

Assistant Quartermaster, Boston, Massachusetts.

JUNE 23, 1863.

CAPTAIN: The letter of Colonel Holabird, chief quartermaster of the department of the Gulf, referred by you to this office on the 15th instant, relating to the sale of certain cotton and sugar sent to you, has been received.

Your attention is called to the requirements of General Orders No. 88, War Department, current series, as to the disposition of such property. A copy of these orders is herewith enclosed.

The cotton and sugar, except what sugar the commissary general elects to take for army use, must be turned over to the agent of the Treasury Department, to be by him sold.

In New York the collector is agent. It is supposed that the collector in Boston will also act as agent.

Any charges against the property for freight, &c., should be paid, and charged against the product of sale.

Very respectfully, your obedient servant,

M. C. MEIGS,

Quartermaster General.

Captain WM. W. McKIM,

Assistant Quartermaster Volunteers, Boston, Mass.

ASSISTANT QUARTERMASTER'S OFFICE,
Boston, Mass., June 27, 1863.

GENERAL: I have the honor to acknowledge receipt of your letter of the 23d instant, in reference to certain property shipped to me by Colonel S. B. Holabird, chief quartermaster department of the Gulf.

Previous to the receipt of your letter, I had received one hundred and sixty-one thousand five hundred and thirty-five dollars and sixty-nine cents, (\$161,535 69,) being the proceeds from auction sale of the property received by the steamer McClellan.

On Tuesday last I sold at auction two hundred bales of cotton received from New Orleans by steamer City of Baltimore.

My course in this business, and I presume also the action of Colonel Holabird, was based upon the supposition that the proceeds could be appropriated as he desired.

No agent of the Treasury Department could have made a more judicious or economical sale, or have realized more for the property than I have done, and I am confident that my action will receive the approval of any competent agent the Treasury Department may appoint.

I am ready to turn over the proceeds to the agent of the Treasury Department whenever required to do so.

I respectfully ask that I may be authorized to return so much of the proceeds as will suffice to reimburse Colonel Holabird for the expenses at New Orleans, and to place such sum to his credit, it being a proper charge against the property, before the net proceeds can be determined.

Should not the freight on such property, from the point of shipment to the place of delivery, (when delivered from government transports,) be retained, and placed to the credit of the quartermaster's department, before paying the proceeds to the Treasury Department?

I have the honor to be, general, your obedient servant,

WM. W. MCKIM,
Captain and Assistant Quartermaster.

Brigadier General M. C. MEIGS,
Quartermaster General U. S. A., Washington, D. C.

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., January 5, 1864.

SIR: I have the honor to submit herewith a letter from Captain McKim, assistant quartermaster volunteers, dated the 15th ultimo, in relation to funds in his hands derived from the sale of cotton and sugar, and with it a letter from Colonel Holabird, chief quartermaster of the department of the Gulf, addressed to Captain McKim, and by him referred to this office, together with a letter of instructions to Captain McKim, dated the 23d of June last, and his reply of the 27th of the same month.

It will be observed that, in the letter from the office, Captain McKim was instructed to turn over the property itself to an agent of the Treasury Department; but it appears, from the letter in reply, that he had sold it before the instructions reached him, and was ready to transfer the proceeds to the treasury agent when required to do so. The letter was accidentally filed, it appears, without action having been taken on it, which will account for the funds to which he refers being still in his possession. That the money may now be made available for public use, I respectfully recommend that, after refunding to the quartermaster's department the expenses incurred by it in payment of charges on the

property, and transporting it to Boston, it be turned over to the Treasury Department.

I am, very respectfully, your obedient servant,

CHAS. THOMAS,
Acting Quartermaster General.

Hon. EDWIN M. STANTON,
Secretary of War.

ASSISTANT QUARTERMASTER'S OFFICE,
Boston, Mass., June 14, 1866.

GENERAL: Referring to your letter of the 9th instant, I have the honor to enclose a condensed statement of all cotton received by me or by any officer at this depot, as shown by the records of the quartermaster's office; also its disposition, number and description of packages, amount in pounds, and net proceeds of sales of same.

I am, general, very respectfully, your obedient servant,

JOHN W. MCKIM,
Brevet Major and Assistant Quartermaster.

Major General M. C. MEIGS,
Quartermaster General U. S. A., Washington, D. C.

Statement of cotton received by the quartermaster's department at Boston, Massachusetts, from the commencement to the end of the rebellion.

How received.	Packages.	Pounds.	Disposition.	Net proceeds.
Ship Black Prince, from New Orleans.	2 bales.....	1, 145	Sold by auction.	\$209 79
Steamer City of Bath, from New Orleans.	200 bales, 4 bags.	81, 081	.....do.....	53, 397 86
Steamer McClellan, from New Orleans.	650 bales, 7 bags.	285, 558	.....do.....	141, 481 47
Total.....	.....	367, 784	.....	195, 089 12

I certify that the above statement is correct.

JOHN W. MCKIM,
Brevet Major and Assistant Quartermaster.

ASSISTANT QUARTERMASTER'S OFFICE, U. S. A.,
Boston, June 15, 1866.

Instructions to Lieutenant Colonel H. C. Ransom, in charge of cotton at Savannah.

[Special Orders No. 1.]

SAVANNAH, GA., *January 12, 1865.*

The Secretary of War having directed the Quartermaster General to assume the charge of the captured cotton in this city, and provide for its proper care and preservation, and to detail a competent quartermaster for the special duty of seeing to its being turned over and receipted for by the agents of the Treasury Department, Lieutenant Colonel H. C. Ransom is hereby detailed for this duty.

Brevet Brigadier General L. C. Easton will place Lieutenant Colonel Ransom in charge of all the cotton in his possession. Lieutenant Colonel Ransom will immediately make a careful inspection of the stores containing the captured cotton, and will make requisition for guards sufficient to prevent all danger of unauthorized persons entering the storehouses or meddling in any manner with the cotton.

No person not in the employment of the United States will be permitted to enter into or to loiter about the neighborhood of the buildings.

He will afford every facility for the operations of the treasury agent, Simeon Draper, collector of the port of New York, who is charged by the Treasury Department with the care and disposition of this captured property.

He will employ competent clerks to attend to the weighing of each bale, who will keep an accurate register of the number and weight of each bale, and will take duplicate receipts in detail from the special agent of the Treasury Department before allowing any of it to leave the harbor.

He will forward one copy of these receipts to the Quartermaster General's office in Washington, by the first mail after their execution. The other copy and the books and papers containing the records of this business, he will himself carry in person to Washington and will deliver them to the Quartermaster General.

For the cotton already stowed on board vessels he will take receipts in detail from the special agent, based upon the accounts and invoices of this property prepared by Captain Geo. B. Cadwallader, heretofore in charge of this duty.

In default of such receipts he will order the vessels to proceed to New York, invoicing the cotton to Brevet Brigadier General Van Vliet, chief quartermaster, forwarding with the bills of lading an official copy of this order.

General Van Vliet will transfer the cotton in this case to the special agent of the treasury in New York, upon receiving such receipts as are herein prescribed.

Lieutenant Colonel Ransom will turn over to the special agent of the Treasury Department the workmen and machinery, cotton presses, baling and bagging, now in use. He will collect and register all the information offered to him of claims to the former ownership of this cotton. He will take this information with him to Washington, but will give copies or extracts from it to no one in Savannah, to no one but the Quartermaster General.

The utmost vigilance will be exercised by Captain Ransom in the execution of the important trust committed to him. He will himself visit the guards and the presses, and the storehouses, continually. He will see that no fires are lighted near the storehouses or on the open streets or squares surrounding them. He will report to the officer commanding the guards all neglect or inattention on the part of the guard, and if this does not immediately produce a reform he will report the facts to the commanding officer of the post of Savannah. The wages of operatives and all indebtedness incurred in handling, packing, and shipping cotton to this date will be discharged by the special agent of the treasury.

Lieutenant Colonel Ransom will confer freely with the special agent of the Treasury Department, and will call for such military assistance as may be necessary to discover and place him in possession of all the cotton in the city of Savannah or within the lines occupied by its garrison. It is all prize of war. He will also aid him by the impressment, if necessary, of laborers to handle and ship the cotton with the greatest possible expedition. All vessels which have discharged supplies at this port will be laden with cotton on their return voyages. From the day and hour in which they are relieved of their cargoes they will be at the charge and expense of the Treasury Department.

Vessels, the property of the United States or chartered for continuous service, will sail under such orders as may be requested by the treasury agent, and an account of the time at which they are placed on the duty of transporting cotton

will be forwarded to the Quartermaster General, in order that the account may be collected from the Treasury Department which will be chargeable for the time thus employed.

M. C. MEIGS,
Quartermaster General, Brevet Major General.

QUARTERMASTER GENERAL'S OFFICE,
Washington, February 3, 1865.

SIR : I have the honor to enclose copies of orders and instructions in reference to the cotton captured at Savannah, which will show fully the measures taken to carry out your instructions of the 12th January, 1865, directing the Quartermaster General to provide for its care and preservation, and to detail a competent officer for the special duty of seeing to its being turned over and receipted for by the agents of the quartermaster's department.

Lieutenant Colonel H. C. Ransom, of the quartermaster's department, was detailed to this duty, and I enclose copies of the order assigning him to duty, and the instructions given to him.

The memorandum of the 17th January was drawn up and presented to the agents of the Treasury Department in order to provide against any misunderstanding between the officers of the War and Treasury Departments as to the parts to be taken by each in managing the business.

It was agreed to by them, and, at my request, Messrs. Draper, Browne, and Kauffman, the agents of the Treasury Department, united in signing it. Copies were left with Mr. Draper and with Lieutenant Colonel Ransom.

I remained in Savannah until the 19th of January, at which time the work of weighing, transferring, and shipping the cotton was going on rapidly and successfully, and I proceeded to Port Royal, and took passage in the steamer Monterey for New York, and reached this city on the evening of the 28th January.

An attempt was made on the evening of the 14th January to burn one warehouse containing about three hundred bales of cotton, but the soldiers and the fire brigade extinguished the flames before they had done much damage, two bales only being entirely destroyed, and nine more or less injured by fire and water.

I am, very respectfully, your obedient servant,

M. C. MEIGS,
Quartermaster General, Brevet Major General.

Hon. E. M. STANTON,
Secretary of War.

SAVANNAH, GEORGIA, *February 4, 1865.*

GENERAL : There is at the different cotton presses and warehouses of this city quite a large lot of rope cuttings and old sacking, in bales and otherwise. Please give some instructions about it. Shall I ship all such material as directed in the case of cotton? There is also a pretty large amount of cotton yarn; what will be done with it? Please give me instructions. Speculators are, I believe, being permitted to buy it up on their own account.

Respectfully, your obedient servant,

H. C. RANSOM,
Lieutenant Colonel and Quartermaster.

General M. C. MEIGS,
Quartermaster General United States Army.

QUARTERMASTER GENERAL'S OFFICE,
Washington, February 20, 1865.

COLONEL: Your letter of the 4th instant, asking instructions as to the disposition of rope cuttings, old sacking, and cotton yarn in Savannah, has been received.

You will turn these articles over to the treasury agent, and take receipts therefor.

Very respectfully, your obedient servant,

M. C. MEIGS,

Quartermaster General, Brevet Major General.

Lieutenant Colonel H. C. RANSOM,

Quartermaster, Savannah, Georgia.

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., February 17, 1865.

SIR: I have the honor to transmit herewith abstracts of twenty receipts for cotton transferred by Lieutenant Colonel H. C. Ransom, quartermaster United States army, to Mr. Albert G. Browne, supervising special agent Treasury Department, giving the numbers of bales, total weight, names of vessels, and dates of each. The originals are in this office, subject to such disposition as the War Department may direct to be made of them.

By order of the Quartermaster General:

Very respectfully, your obedient servant,

CHARLES THOMAS,

Ass't Quartermaster General, Brevet Brig. Gen. U. S. Army.

Hon. E. M. STANTON,

Secretary of War, Washington, D. C.

Abstract of receipts for cotton transferred by Lieutenant Colonel H. C. Ransom, quartermaster United States army, to Albert G. Browne, esq., supervising special agent Treasury Department, giving the number of bales, total weight, names of vessels, and date.

Date.	Marks and numbers.	Articles and number of bales.	Weight of bales.	Names of vessels.	Total weight.
9. Jan. 23, 1865.	A. B. 1 a 625. W. Q. M. U. S. 1 c. 298 and 688 a 741 No. 463 and W. Q. M. U. S.	625 Upland. 353.	 454, 040 pounds	 	
10. Jan. 23, 1865.	A. B. 626 a 778. A. B. 1 a 351. Nos. 8, 440 pounds 38, 486 pounds 71, 576 pounds 188, 458 pounds	978 bales. 153 Sea Island 351 Upland	52, 523 pounds 176, 071 pounds	Bark Savannah Schooner Aid	506, 563 pounds 176, 071 pounds
11. Jan. 24, 1865.	Bales 4, 1950 are damaged. A. B. C. 439. Upland	Upland cotton 439 bales	223, 985 pounds	Schooner J. T. Williams	
12. Jan. 23, 1865.	A. B. A. B. 1 a 414	4 Sea Island	1, 360 pounds	Schooner J. T. Williams	225, 345 pounds
13. Jan. 24, 1865.	A. B. 1 a 28. A. B. 1 a 455.	414 Upland 28 Sea Island	197, 557 pounds 8, 900 pounds	Schooner D. Gifford Schooner D. Gifford	206, 457 pounds
15. Jan. 24 1865.	A. B. 1 a 5. A. B. 1 a 224. A. B. 1 a 50. A. B. 1 a 300.	455 Upland. 5 Sea Island 224 Upland 50 Sea Island	225, 689 pounds 1, 640 pounds 115, 153 pounds 15, 050 pounds	Schooner W. B. Thomas Schooner W. B. Thomas Schooner Nautilus	227, 329 pounds 130, 203 pounds
16. Jan. 25, 1865.	A. B. 301 a 372 A. B. 1 a 487 A. B. 1 a 429 A. B. 490 a 613	300 Upland 72 Sea Island 487 Upland 489 Upland	145, 100 pounds 24, 307 pounds 241, 461 pounds 244, 428 pounds	Schooner Mary Steedman Steamer Rebecca Clyde Schooner L. S. Davis	169, 407 pounds 241, 461 pounds 286, 616 pounds
17. Jan. 26, 1865.	A. B. 1 a 330 1 a 60 A. B. 1 a 414 A. B. 415 a 550	124 Sea Island 330 Upland 60 Sea Island 414 Upland 136 Sea Island	42, 188 pounds 173, 723 pounds 18, 639 pounds 208, 977 pounds 49, 030 pounds	Schooner L. S. Davis Schooner Helena Schooner Helena Brig John Freeman	192, 362 pounds 258, 007 pounds

Abstract of receipts for cotton transferred, &c.—Continued.

Date.	Marks and numbers.	Articles and number of bales.	Weight of bales.	Names of vessels.	Total weight.
20. Jan. 30, 1865.....	A. B. 1 a 542.....	542 Sea Island.....	186, 413 pounds.....	Schooner N. W. Smith.....	186, 413 pounds
21. Jan. 30, 1865.....	A. B. 1 a 240, and A. B. 291 a 397, and 461 241 and 460.....	348 Upland.....	175, 590 pounds.....	Schooner E. R. Bennett.....	
22. Jan. 31, 1865.....	A. B. C. 294.....	113 Sea Island.....	41, 120 pounds.....	Schooner E. R. Bennett.....	216, 710 pounds
23. Jan. 31, 1865.....	A. B. C. 295 a 530.....	294 Upland.....	144, 341 pounds.....	Schooner Ann & Susan.....	
	A. B. 1 a 529.....	236 Sea Island.....	83, 845 pounds.....	Schooner Ann & Susan.....	223, 186 pounds
	1 a 22.....	529 Upland.....	271, 866 pounds.....	Lovett Peacock.....	
24. Jan. 31, 1865.....	A. B. 1 a 371.....	22 Sea Island.....	7, 399 pounds.....	Lovett Peacock.....	279, 265 pounds
25. Feb. 2, 1865.....	A. B. No. 86 a 400.....	371 Upland.....	193, 978 pounds.....	Schooner P. Boice.....	193, 978 pounds
	A. B. 1 a 85, 401 a 460.....	315 Upland.....	161, 258 pounds.....	Schooner W. A. Ellis.....	
26. Feb. 4, 1865.....	A. B. a 316.....	145 Sea Island.....	51, 695 pounds.....	Schooner W. A. Ellis.....	212, 953 pounds
	A. B. 1 a 21.....	316 Upland.....	161, 098 pounds.....	Schooner Jane F. Durfee.....	
27. Feb. 4, 1865.....	A. B. 374.....	21 Sea Island.....	6, 065 pounds.....	Brig Georgia F. Geery.....	167, 163 pounds
	A. B. 1 a 82.....	374 Upland.....	192, 006 pounds.....	Brig Georgia F. Geery.....	
28. Feb. 4, 1865.....	A. B. 1 a 506.....	82 Sea Island.....	27, 001 pounds.....	Brig Bell of the Bay.....	219, 007 pounds
	A. B. 1 a 73.....	506 Upland.....	251, 953 pounds.....	Brig Bell of the Bay.....	
		73 Sea Island.....	23, 946 pounds.....		275, 899 pounds

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., February 16, 1865.

QUARTERMASTER GENERAL'S OFFICE,

Washington, March 2, 1865.

SIR: I have the honor to submit abstracts of eight receipts for cotton transferred by Lieutenant Colonel H. C. Ransom, quartermaster United States army, to Mr. Albert G. Browne, supervising special agent of the Treasury Department, giving the number of bales, total weight, names of vessels, and dates of each.

The originals thereof are in this office, subject to such disposition as the War Department may direct to be made of them.

By order of the Quartermaster General:

CHAS. THOMAS,

Ass't Quartermaster Gen'l, Brevet Brig. Gen. U. S. A.

Hon. E. M. STANTON,

Secretary of War, Washington, D. C.

Abstract of receipts for cotton transferred by Lieutenant Colonel H. C. Ransom, quartermaster United States army, to Albert G. Browne, supervising special agent Treasury Department, giving number of bales, total weight, names of vessels, and date.

Date.	Marks and numbers.	Articles and No. of bales.	Weight of bales.	Name of vessel.	Total weight.
1. February 7, 1865.....	A. B. 1 a 286	286 Upland cotton	147, 566 pounds.....	Schr. Charles H. H.	
2. February 8, 1865.....	A. B. 1 a 615, 716 a 844	} 1404 Upland cotton	721, 052 pounds.....	Ship May Flower.	
	A. B. 920 a 1042, 1052 a 1068				
	A. B. 1192 a 1363, 1493 a 1724				
	A. B. 1846 a 1908, 2160 a 2172	} 769 Sea Island cotton	263, 148 pounds.....	Ship May Flower.	
	616 a 715, 845, 919				
	1043 a 1051, 1069 a 1190				
	1191, 1364 a 1452	} 414 Upland cotton	198, 108 pounds.....	Brig Tempest.	
	1725 a 1845, 1909 a 2159				
3. February 9, 1865.....	A. B. 1 a 414	270 Upland cotton	135, 716 pounds.....	Schr. Ida Dellatone.	} 711, 613 pounds
4. February 9, 1865	A. B. 1 a 270	825 Upland cotton	402, 990 pounds.....	Str. Blackstone.	
5. February 11, 1865.....	A. B. 1 a 825	331 Upland cotton	161, 437 pounds.....	Schr. H. J. Raymond.	
6. February 11, 1865.....	A. B. 1 a 331	499 Upland cotton	253, 457 pounds.....	Schr. C. S. Grove.	
7. February 11, 1865.....	A. B. 1 a 499	1200 square Upland cot'n	595, 848 pounds.....	Bark M. Rathbone.....	
8. February 13, 1865.....	A. B. 1 a 1200	292 Sea Island cotton.....	96, 945 pounds.....	Bark M. Rathbone.....	
	A. B. 1 a 292	65 round Upland cotton	18, 820 pounds.....	Bark M. Rathbone.....	
	A. B. 293 a 357				

QUARTERMASTER GENERAL'S OFFICE,

Washington, D. C., March 7, 1865.

SIR: I have the honor to enclose herewith abstracts of six receipts for cotton, transferred by Lieutenant Colonel H. C. Ransom, quartermaster United States army, at Savannah, Georgia, to Mr. Albert G. Browne, supervising special agent of the Treasury Department, giving the number of bales, total weight, names of vessels, and dates of each.

The originals of these receipts are in this office, subject to such disposition as the War Department may direct to be made of them.

By order of the Quartermaster General:

Very respectfully, your obedient servant,

CHAS. THOMAS,

Ass't Quartermaster Gen'l, Brevet Brig. Gen. U. S. A.

Hon. E. M. STANTON,

Secretary of War, Washington, D. C.

Abstract of receipts for cotton transferred by Lieutenant Colonel H. C. Ransom, quartermaster United States army, Savannah, Ga., to Albert G. Browns, esq., supervising special agent Treasury Department, giving number of bales, total weight, names of vessels, and date.

Date.	Marks and numbers.	Articles and number of bales.	Weight of bales.	Name of vessel.	Total weight.
February 13, 1865.....	1 a 386, A. B.	Upland cotton, 386 bales	211, 682 pounds---	Schr. W. C. Davall.....	211, 682 pounds.
February 15, 1865.....	A. B. 1 a 815, 1005 a 1190..	Upland cotton, 1,001 bales---	} 608, 322 pounds--	Ship Molasha.....	717, 748 pounds.
	1191 a 1228, 1360 a 1636..	Upland cotton, 315 bales			
	816 a 1004	189 Sea Island.....			
	1229 a 1359	131 Sea Island.....	} 109, 426 pounds--	Ship Molasha.....	
	A. B. 1 a 531	531 Upland cotton			
February 16, 1865.....	A. B. 1 a 480	480 sq. Upland cotton.....	258, 066 pounds---	Schr. Martha A. Berry....	268, 066 pounds.
	A. B. 481 a 526	46 round Upland cotton.....	218, 326 pounds---	Bark La Plata.....	218, 326 pounds.
	A. B. 527 a 703	177 Sea Island.....	13, 884 pounds---	Bark La Plata.....	13, 884 pounds.
February 21, 1865.....	A. B. 1 a 950	950 bales Upland cotton	61, 176 pounds---	Bark La Plata.....	61, 176 pounds.
	A. B. 1 a 809	800 Sea Island.....	452, 541 pounds---	Ship Sandusky.....	452, 541 pounds.
	A. B. 1 a 925	925 Upland cotton.....	266, 525 pounds---	.....	266, 525 pounds.
	A. B. 1 a 8	8 repacked.....	472, 721 pounds---	Schr. W. C. Merscha.....	472, 721 pounds.
	A. B. 1	1 Sea Island.....	4, 752 pounds---	.....	4, 752 pounds.
			635 pounds.....	.....	635 pounds.
					2, 688, 056 pounds.

QUARTERMASTER GENERAL'S OFFICE,
Washington, March 7, 1865.

QUARTERMASTER GENERAL'S OFFICE,
Washington, March 30, 1865.

SIR: I have the honor to transmit herewith abstracts of fourteen receipts for cotton transferred by Lieutenant Colonel H. C. Ransom, quartermaster United States army, to Mr. Albert G. Browne, supervising special agent of the Treasury Department, giving the number of bales, total weight, names of vessels, and dates of each; the originals of which are in this office, subject to such disposition as the War Department may direct to be made of them.

I have the honor to be, sir, very respectfully, your obedient servant,
CHAS. THOMAS,

Ass't Quartermaster Gen'l, Brevet Brig. Gen U. S. A.

Hon. E. M. STANTON,

Secretary of War, Washington, D. C.

CAPTURED AND FORFEITED COTTON.

Date.	Marks and numbers.	Articles and number of bales.	Weight of bales.	Name of vessel.	Total weight.
February 25, 1865..	A. B. 1 a 1190..... 1545 a 1825 2040 a 2094 2134 a 2200 1387 a 1544 1826 a 2039 2095 a 2133 2201 a 2376	1,789 bales Upland cotton .. 587 bales Sea Island cotton..	882, 196 pounds... 189, 865 pounds...	Ship Lawrence	1,072, 061 pounds.
44. February 27, 1865..	A. B. 1 a 289.....	289 bales Upland cotton	145, 282 pounds...	Steamer Ceres	145, 282 pounds.
45. February 28, 1865..	A. B. 1 a 1135..... 1135 bales.....	1,135 bales Upland cotton ..	584, 176 pounds...	Bark Atlanta	584, 176 pounds.
46. March 1, 1865	A. B. 1 a 324.....	324 bales Upland cotton	160, 340 pounds...	Brig Emily Fisher	160, 340 pounds.
47. March 3, 1865	A. B. 1 a 750..... A. B. 828 a 837, repacked. 751 a 827, 838, 840.....	750 bales Upland cotton	384, 689 pounds...	Steamer Constitution	417, 354 pounds.
48. March 3, 1865	A. B. a 1190	10 bales Upland cotton	5, 126 pounds.....	Ship L. S. Sturgis	1,082, 665 pounds.
49. March 7, 1865	1191 a 1650	80 bales Sea Island cotton ..	27, 539 pounds.....		
50. March 7, 1865	114 a 117, and 713 a 718...	1,190 bales Upland cotton ..	835, 340 pounds ..		
51. March 10, 1865	A. B. 1 a 113, 118 a 712, and 719 a 750	10 bales, round	2, 633 pounds		
52. March 11, 1865	A. B. 1 a 1066.....	740 bales Sea Island cotton ..	244, 692 pounds...	Bark Persia.....	521, 269 pounds.
53. March 11, 1865	A. B. 1 a 710.....	1,066 bales Upland cotton....	521, 269 pounds...	Bark Harvest Moon.....	334, 161 pounds.
54. March 14, 1865	A. B. 1 a 302.....	710 bales Upland cotton	334, 161 pounds ..	Schooner Henry	150, 388 pounds.
55. March 16, 1865	A. B. 1 a 205.....	302 bales Upland cotton	150, 388 pounds ..	Schooner E. S. Conant	98, 857 pounds.
	A. B. 1 a 123.....	205 bales Upland cotton	98, 857 pounds.....	Schooner John G. Whipple..	62, 359 pounds.
	A. B. 1 a 191.....	123 bales Upland cotton	62, 259 pounds.....	Schooner Rebecca C. Lane	107, 796 pounds.
	A. B. 192 a 215.....	191 bales Upland cotton	93, 758 pounds.....		
	A. B. 1 a 120, and 221 a 271, Upland.....	24 bales repacked Sea Island.	14, 038 pounds.....		
	121 a 200	251 bales Upland cotton....	123, 617 pounds...		
	201 a 220	20 bales repacked Sea Island.	11, 750 pounds....	Schooner Marcus Hunter ..	165, 700 pounds.
	1 39	39 bales rope cuttings			

SAVANNAH, GEORGIA, *March 9, 1865.*

GENERAL: Your letter of February 20, 1865, has been received. Previous to its receipt the military authorities had given the owners of cotton yarn permission to sell the same. Under those circumstances I do not feel at liberty to interfere with the yarn, as most of it has passed into the hands of purchasers. The rope, &c., I will turn over as 'directed, and ship the same, as I am now doing with cotton.

I have turned over to the Treasury Department 34,982 bales of cotton, and expect to obtain from three to five thousand bales more; am constantly finding small lots; consequently, am unable to state positively the amount in the city. Owing to delays and trouble in collecting these small lots, the work does not go on as rapidly as heretofore, but all diligence is being used to close up the business. I hope to get through as early as the 20th instant.

Respectfully, your obedient servant,

H. C. RANSOM,

Lieutenant Colonel and Quartermaster.

General M. C. MEIGS,

Quartermaster General United States Army.

SAVANNAH, GEORGIA, *March 21, 1865.*

GENERAL: I have the honor to say that I have transferred to the Treasury Department upwards of 38,000 bales of cotton, to present date. The provost marshal is now making a thorough search of all houses in this city, to discover all small lots of cotton that have not been reported. I hope to close up the business this week. I shall then report, as ordered, to you in Washington, unless other orders are received from you.

I am, general, respectfully, your obedient servant,

H. C. RANSOM,

Lieutenant Colonel and Quartermaster.

General M. C. MEIGS,

Quartermaster General United States Army.

Statement of cotton turned over by Lieutenant Colonel H. C. Ransom, quartermaster United States army, at Savannah, Georgia, to Albert G. Browne, supervising special agent Treasury Department, fifth special agency.

1865.

			Pounds.
Jan.	19.	517 bales Upland cotton, weighing.....	258, 925
	19.	466 bales Upland cotton, weighing.....	228, 368
	19.	378 bales Upland cotton, weighing.....	185, 323
	17.	686 bales Upland cotton, weighing.....	331, 473
	17.	425 bales Upland cotton, weighing.....	210, 755
	20.	464 bales Upland cotton, weighing.....	217, 156
	20.	557 bales Upland cotton, weighing.....	279, 001
	23.	978 bales Upland cotton, weighing..... 454, 040	
	23.	153 bales Sea Island cotton, weighing 52, 523	
			506, 563
	23.	351 bales Upland cotton, weighing.....	176, 071
	24.	439 bales Upland cotton, weighing.....	223, 985
	24.	4 bales Sea Island cotton, weighing	1, 360
	23.	414 bales Upland cotton, weighing.....	197, 557
	23.	28 bales Sea Island cotton, weighing	8, 900

1865.		Pounds.
Jan.	24. 455 bales Upland cotton, weighing.....	225, 689
	24. 5 bales Sea Island cotton, weighing	1, 640
	24. 224 bales Upland cotton, weighing.....	115, 153
	24. 50 bales Sea Island cotton, weighing	15, 050
	25. 300 bales Upland cotton, weighing.....	145, 100
	26. 72 bales Sea Island cotton, weighing	24, 307
	27. 487 bales Upland cotton, weighing.....	241, 461
	24. 489 bales Upland cotton, weighing.....	244, 428
	24. 124 bales Sea Island cotton, weighing	42, 188
	26. 330 bales Upland cotton, weighing.....	173, 723
	26. 60 bales Sea Island cotton, weighing	18, 639
	26. 414 bales Upland cotton, weighing.....	208, 977
	26. 136 bales Sea Island cotton, weighing	49, 030
	30. 542 bales Sea Island cotton, weighing	186, 413
	30. 348 bales Upland cotton, weighing.....	175, 590
	30. 113 bales Sea Island cotton, weighing	41, 120
	31. 294 bales Upland cotton, weighing.....	144, 341
	31. 236 bales Sea Island cotton, weighing	83, 845
	31. 529 bales Upland cotton, weighing.....	271, 866
	31. 22 bales Sea Island cotton, weighing	7, 399
	31. 371 bales Upland cotton, weighing.....	193, 978
Feb.	2. 315 bales Upland cotton, weighing.....	161, 258
	2. 145 bales Sea Island cotton, weighing	51, 695
	4. 316 bales Upland cotton, weighing.....	161, 098
	4. 21 bales Sea Island cotton, weighing	6, 065
	4. 374 bales Upland cotton, weighing.....	192, 006
	4. 82 bales Sea Island cotton, weighing	27, 001
	4. 506 bales Upland cotton, weighing.....	251, 953
	4. 73 bales Sea Island cotton, weighing	23, 946
	7. 286 bales Upland cotton, weighing.....	147, 566
	8. 1,404 bales Upland cotton, weighing.....	721, 052
	8. 768 bales Sea Island cotton, weighing.....	263, 148
	9. 414 bales Upland cotton, weighing.....	198, 108
	9. 270 bales Upland cotton, weighing.....	135, 716
	11. 825 bales Upland cotton, weighing.....	402, 990
	11. 331 bales Upland cotton, weighing.....	161, 437
	11. 499 bales Upland cotton, weighing.....	253, 457
	13. 1,265 bales Upland cotton, weighing.....	614, 668
	13. 292 bales Sea Island cotton, weighing.....	96, 945
	13. 386 bales Upland cotton, weighing.....	211, 682
	15. 1,316 bales Upland cotton, weighing.....	608, 322
	15. 320 bales Sea Island cotton, weighing.....	109, 426
	15. 531 bales Upland cotton, weighing.....	268, 066
	16. 480 bales Upland cotton, weighing.....	218, 326
	16. 46 bales round Upland cotton weighing..	13, 884
	16. 177 bales Sea Island cotton, weighing.....	61, 176
		<hr/>
		293, 386
	21. 950 bales Upland cotton, weighing.....	452, 541
	21. 800 bales Sea Island cotton, weighing.....	266, 525
		<hr/>
		719, 066
	21. 925 bales Upland cotton, weighing.....	472, 721
	21. 8 bales repacked Upland cotton, weighing	4, 752
	21. 1 bale Sea Island cotton, weighing.....	635
		<hr/>
		478, 108
	25. 1,789 bales Upland cotton, weighing.....	882, 196
	25. 587 bales Sea Island cotton, weighing.....	189, 865
		<hr/>
		1, 072, 016

1865.		Pounds.
Feb.	27. 289 bales Upland cotton, weighing.....	145, 282
	28. 1,135 bales Upland cotton, weighing.....	584, 176
March	1. 324 bales Upland cotton, weighing.....	160, 340
	3. 750 bales Upland cotton, weighing..... 384, 689	
	3. 10 bales Upland cotton, repacked, weighing 5, 126	
		389, 815
	3. 80 bales Sea Island cotton, weighing.....	27, 539
	3. 1,650 bales Upland cotton, weighing..... 835, 340	
	3. 10 bales Upland cotton, weighing..... 2, 633	
		837, 973
	3. 740 bales Sea Island cotton, weighing.....	244, 692
	7. 1,066 bales Upland cotton, weighing.....	521, 269
	9. 710 bales Upland cotton, weighing.....	334, 161
	10. 302 bales Upland cotton, weighing.....	150, 388
	11. 205 bales Upland cotton, weighing.....	98, 857
	11. 123 bales Upland cotton, weighing.....	62, 259
	14. 191 bales Upland cotton, weighing..... 93, 758	
	14. 24 bales Upland cotton, weighing..... 14, 038	
		107, 796
	16. 251 bales Upland cotton, weighing..... 123, 617	
	16. 20 bales repacked Sea Island cotton, weighing..... 11, 750	
		135, 367
	16. 39 bales rope cuttings, weighing.....	30, 333
	16. 1,000 bales Sea Island cotton, weighing.... 336, 685	
	16. 886 bales Upland cotton, weighing..... 435, 778	
	16. 92 bales Upland repacked cotton, weighing 48, 358	
		820, 821
	24. 227 bales cotton, weighing.....	112, 193
	24. 60 bales old rope and bagging, weighing.....	38, 280
	24. 14 bags wool, weighing.....	2, 076
April	4. 79 bales cotton, weighing.....	34, 628
	4. 182 bales old rope and bagging, weighing.....	128, 686
	4. 6 bales Upland cotton, weighing.....	2, 549

Statement of cotton received at Charleston, South Carolina, from Lieutenant Colonel H. C. Ransom, quartermaster United States army, by Simeon Draper, special agent of the Treasury Department.

May 6, 1865.	1,744 bales Upland cotton, weighing.....	781,353 lbs.
May 6, 1865.	116 bales Sea Island cotton, weighing.....	132,094 lbs.
May 17, 1865.	1,711 bales Upland cotton, weighing.....	768,901 lbs.
May 17, 1865.	249 bales Sea Island cotton, weighing.....	110,272 lbs.
May 17, 1865.	89 bales Sea Island cotton, (in seed,) weighing	42,075 lbs.
May 30, 1865.	185 bales Upland cotton, weighing.....	77,475 lbs.
May 30, 1865.	8 bales round cotton, weighing.....	1,058 lbs.
May 30, 1865.	52 bales Sea Island cotton, weighing.....	13,397 lbs.

4,454

1,884,550

8 bales rope-ends, weighing	5,508 lbs.
5 bales cotton pickings, weighing	5,104 lbs.

13

10,612

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., May 6, 1865.

SIR : I have the honor to enclose herewith abstracts of two receipts for cotton transferred by Lieutenant Colonel H. C. Ransom, quartermaster United States army, Savannah, Georgia, to Mr. A. G. Browne, supervising special agent of the Treasury Department, giving the number of bales, total weight, names of vessels and dates of each. The originals of these receipts are in this office, subject to such disposition as the War Department may direct to be made of them.

By order of the Quartermaster General:

Very respectfully, your obedient servant,

CHAS. THOMAS,
Ass't Quartermaster Gen'l, Breret Brig. Gen. U. S. A.

Hon. E. M. STANTON,
Secretary of War.

Date.	Marks and numbers.	Articles and No. of bales.	Weight of bales.	Name of vessel.	Total weight.
March 24, 1865	A. B. H. 1 a 227	125 repacked Upland.....	} 227 bales, weighing 112,193 pounds.	Bark Heiress.....	112,193 pounds.
	A. B. H. 140 a 221	34 repacked Sea Island.....			
	A. B. H. 186 a 192	7 Sea Island.....			
	A. B. H. 30 a 758, 205 ..	47 Upland.....			
	A. B. H. 16 a 29	14 Upland, badly damaged...			
	A. B. H. 1 a 60	60 old rope and bagging ..			
April 4, 1865	A. B. H. 1 a 14	14 bags wool	} 60 bales, 38,280 pounds.... 2,076 pounds..... 79 bales, weighing 34,628 pounds. } 2,549 pounds..... 128,686 pounds.....	Bark Heiress. Bark Heiress. Bark Abd-el-Kader..... Bark Abd-el-Kader..... Bark Abd-el-Kader.	34,628 pounds. 2,549 pounds.
	A. B. 1 a 18	22 Sea Island.....			
	A. B. 19 a 74, 79	57 repacked Upland.....			
	A. B. 80 a 85	6 Upland.....			
	A. B. 1 a 182	182 old rope and bagging			

Statement of cotton received at Charleston, S. C., from Lieutenant Colonel H. C. Ransom, quartermaster United States army, by Simeon Draper, special agent of the Treasury Department.

1865.		Pounds.
May 6.	1, 744 bales Upland cotton, weighing.....	781, 353
May 6.	416 bales Sea Island cotton, weighing.....	132, 094
May 17.	1, 711 bales Upland cotton, weighing.....	768, 901
May 17.	249 bales Sea Island cotton, weighing.....	110, 272
May 17.	89 bales Sea Island cotton, (in seed,) weighing.....	42, 075
May 30.	185 bales Upland cotton, weighing.....	77, 475
May 30.	8 bales Round Island cotton, weighing.....	1, 058
May 30.	52 bales Sea Island cotton, weighing.....	13, 397
	<hr/> 4, 454 <hr/>	<hr/> 1, 884, 550 <hr/>

	Pounds.
8 bales rope-ends, weighing.....	5, 508
5 bales cotton pickings, weighing.....	5, 104
<hr/> 13 <hr/>	<hr/> 10, 612 <hr/>

SAVANNAH, *January 15, 1865.*

COLONEL: You will ascertain and report the causes of the fire last night; the quantity of cotton destroyed; the names of the owners of the storehouse, and of the persons who were known to be in any part of it yesterday; the names of the claimants, if known, to the cotton stored therein; the names, regiment, and company of the sentinels upon whose beat the fire occurred; any other information which may assist in detecting the guilty, or in exacting retaliatory compensation for the property of the United States destroyed.

Respectfully,

M. C. MEIGS,

Quartermaster General and Brevet Major General.

Lieutenant Colonel RANSOM,

Quartermaster's Department, Savannah.

SAVANNAH, GA., *January 15, 1865.*

GENERAL: I have the honor to report that I am unable to ascertain the cause of the fire last night in one of the warehouses. The warehouse is known as Wade's warehouse, between Abercorn and Drayton streets, on south side of Bay street. The cotton is claimed by Joseph Lippman. The building is said to contain two hundred and fifty bales of Sea Island and seventy-five bales Upland cotton; is but one story high. It appears that the doors were broken open in Bay street alley, or lane, by, it is supposed, soldiers, to discover the fire, carried off and burned, as they cannot be found. There was no guard in this lane. I am unable to discover the amount of cotton destroyed, but think about two bales were burned and destroyed, four bales slightly damaged by fire, and five bales much damaged by mud and water. I cannot ascertain what persons, if any, were in the building yesterday.

I shall collect all the cotton scattered about there which was wet and damaged.

The storehouse is not yet closed up, for fear of smouldering fire. This will be done to-morrow. A guard of two sentinels is now in the alley, and I shall have one sentinel there hereafter.

I am, general, respectfully, your obedient servant,

H. C. RANSOM,

Lieutenant Colonel and Quartermaster.

Major General M. C. MEIGS,

Quartermaster General United States Army.

SAVANNAH GA., *March 28, 1865.*

GENERAL: I have the honor to say that I shall close up the cotton business at this place in three or four days, and be ready to come north on the steamer Fulton, next week.

I have already shipped 38,303 bales of cotton, and a lot of rope cuttings and some sacks of wool. I have about 150 bales of cotton and some rope cuttings to ship. One schooner will take it all. The repacking of loose cotton, and collecting small lots of concealed cotton, reported by negroes and others, has kept me here longer than I anticipated.

Respectfully, your obedient servant,

H. C. RANSOM,

Lieutenant Colonel and Assistant Quartermaster.

General M. C. MEIGS,

Quartermaster General United States Army.

QUARTERMASTER GENERAL'S OFFICE,

Washington, D. C., August 15, 1862.

CAPTAIN: Your letter of the 1st instant, reporting the duty on which you are engaged, and stating that you have charge of the "cotton fund," has been received.

Please inform this department from what source this "cotton fund" is derived.

Very respectfully, your obedient servant,

E. S. SIBLEY,

Brevet Colonel U. S. Army, Deputy Quartermaster General.

Captain JOHN H. MOORE,

Assistant Quartermaster Volunteers, Beaufort, S. C.

QUARTERMASTER, GENERAL'S OFFICE, -

Washington, D. C., September 20, 1862.

[Through Adjutant General's office.]

GENERAL: I respectfully request that you cause an account to be made against what is termed the "cotton fund," showing the expenditures of the quartermaster's department in collecting and shipping cotton captured and secured at Port Royal.

Very respectfully, your obedient servant,

M. C. MEIGS,

Quartermaster General.

General RUFUS SAXTON, *Commanding, &c.*

ASSISTANT QUARTERMASTER'S OFFICE,
Beaufort, S. C., September 12, 1862.

GENERAL: I have the honor to acknowledge the receipt of your letter of the 15th August, desiring me to inform the department from what source the "cotton fund" is derived, and in reply, respectfully state that this fund has accrued principally from the sale of cotton and cotton seed captured and secured on the island in this vicinity.

Hiram Barney, esq., collector of the port of New York, was cotton agent during the time the Treasury Department had control of the plantations, and nearly all the fund still remained in his hands. About the middle of May last, as I understand it, the care of all contraband lands and property was transferred from the Treasury Department to the War Department, and Brigadier General Rufus Saxton was intrusted with the control of this duty. It is under his orders I act. I only disburse such portions of this fund as are needed here for the payment of superintendents, &c.

The balance of the fund, which I believe to be considerable, is in the hands of Hiram Barney, esq., and subject to the order of General Saxton.

I have the honor to be, general, very respectfully, your obedient servant,

JNO. H. MOORE,
Captain and Assistant Quartermaster.

Brigadier General M. C. MEIGS,
Quartermaster General, Washington, D. C.

WAR DEPARTMENT,
Savannah, Georgia, January 12, 1865.

SIR: The Secretary of War directs that you assume the charge of the captured cotton in this city, and provide for its proper care and preservation until further orders. You will consider yourself charged with the duty of having sufficient guards and precautions for its security, and will apply to the commanding general for any force required. You will also detail a competent quartermaster for the special duty of seeing to its being turned over and receipted for by the agent of the Treasury Department.

I am, sir, very respectfully, your obedient servant,

E. D. TOWNSEND,
Assistant Adjutant General.

Brevet Major General MEIGS,
Quartermaster General U. S. Army, Savannah, Ga.

[Special Orders No. 1.]

SAVANNAH, GA., *January 12, 1865.*

The Secretary of War having directed the Quartermaster General to assume the charge of the captured cotton in this city, and provide for its proper care and preservation, and to detail a competent quartermaster for the special duty of seeing to its being turned over and receipted for by the agents of the Treasury Department, Lieutenant Colonel H. C. Ransom is hereby detailed for this duty.

Brevet Brigadier General L. C. Easton will place Lieutenant Colonel Ransom in charge of all the cotton in his possession. Lieutenant Colonel Ransom will immediately make a careful inspection of the stores containing the captured cotton, and will make requisition for guards sufficient to prevent all danger of unauthorized persons entering the storehouses or meddling in any manner with the cotton.

No person not in the employment of the United States will be permitted to enter into or to loiter about the neighborhood of the buildings.

He will afford every facility for the operations of the treasury agent, Simeon Draper, collector of the port of New York, who is charged by the Treasury Department with the care and disposition of this captured property.

He will employ competent clerks to attend to the weighing of each bale, who will keep an accurate register of the number and weight of each bale, and will take duplicate receipts in detail from the special agent of the Treasury Department before allowing any of it to leave the harbor. He will forward one copy of these receipts to the Quartermaster General's office in Washington, by the first mail after their execution. The other copy, and the books and all papers containing the records of this business, he will himself carry in person to Washington, and will deliver them to the Quartermaster General.

For the cotton already stowed on board vessels he will take receipts in detail from the special agent, based upon the accounts and invoices of this property prepared by Captain George B. Cadwallader, heretofore in charge of this duty.

In default of such receipts he will order the vessels to proceed to New York, invoicing the cotton to Brevet Brigadier General Van Vliet, chief quartermaster, forwarding with the bills of lading an official copy of this order.

General Van Vliet will transfer the cotton in this case to the special agent of the treasury in New York upon receiving such receipts as are herein prescribed.

Lieutenant Colonel Ransom will turn over to the special agent of the Treasury Department the workmen, and machinery, cotton presses, baling and bagging now in use. He will collect and register all the information offered to him of claims to the former ownership of this cotton. He will take this information with him to Washington, but will give copies or extracts from it to no one in Savannah but the Quartermaster General.

The utmost vigilance will be exercised by Lieutenant Colonel Ransom in the execution of the important trust committed to him. He will himself visit the guards and the presses and storehouses continually. He will see that no fires are lighted near the storehouses, or in the open streets or squares surrounding them. He will report to the officer commanding the guards all neglect or inattention on the part of the guard, and if this does not immediately produce a reform he will report the facts to the commanding officer of the post of Savannah.

The wages of operatives and all indebtedness incurred in handling, packing and shipping cotton to this date will be discharged by the special agent of the treasury.

Lieutenant Colonel Ransom will confer freely with the special agent of the Treasury Department, and will call for such military assistance as may be necessary to discover and place him in possession of all the cotton in the city of Savannah, or within the lines occupied by its garrison. It is all prize of war. He will also aid him by the impressment, if necessary, of laborers to handle and ship the cotton with the greatest possible expedition.

All vessels which have discharged supplies at this port will be loaded with cotton on their return voyages. From the day and hour in which they are relieved of their cargoes they will be at the charge and expense of the Treasury Department.

Vessels the property of the United States, or chartered for continuous service, will sail under such orders as may be requested by the treasury agent, and an account of the time at which they are placed on the duty of transporting cotton will be forwarded to the Quartermaster General, in order that the account may be collected from the Treasury Department, which will be chargeable for the time thus employed.

M. C. MEIGS,
Quartermaster General, Brevet Major General.

OFFICE OF THE GENERAL AGENCY FOR
CAPTURED AND ABANDONED PROPERTY,
Savannah, Georgia, January 16, 1865.

GENERAL: I have the honor to transmit herewith, in accordance with your request, copies of the instructions given me by the Secretary of the Treasury, dated December 28, 1864, and of the communications dated January 7, 1864, addressed respectively to Mr. Brown and myself.

I have the honor to be, very respectfully, your obedient servant,

S. DRAPER,

Special Agent Treasury Department.

Brevet Major General M. C. MEIGS,

Quartermaster General U. S. A.

TREASURY DEPARTMENT,
December 28, 1864.

SIR: The large quantity of cotton reported to have been captured in the city of Savannah by the United States forces, which by law must be turned over to this department, and the value thereof, induce me to select you to proceed to that place and take such steps in connection therewith as will enable the government to realize its value at the earliest moment.

Upon the receipt of these instructions, therefore, you will at once give the necessary directions for one of the revenue steamers in your port to take on board the requisite supplies for yourself and assistants, and as early as possible proceed to the city of Savannah via Port Royal in fulfilment of the design above indicated.

I transmit herewith a copy of the regulations in relation to captured and abandoned property presented by this department and approved by the President, to which I respectfully refer you for your government in the examination of marks and numbers, former ownership as near as can be ascertained, and its shipment. In shipping you will consign it to yourself in New York.

The various laws in relation to captured and abandoned property contemplate that parties claiming any such property shall, if they desire, have recourse to the Court of Claims to establish any right which they allege. You will therefore record the statements of any persons or parties laying claim to said cotton or any portion thereof, and be careful in no case to commit the government further than to inform them that they have the right to present their claims to the Secretary of the Treasury or the Court of Claims.

The marks and number must be carefully recorded, not only such as are complete, but also such as have been in part obliterated, as nearly as can be ascertained.

The same course is to be pursued in relation to tobacco, rice, or any other product of insurrectionary States, captured by our forces, which may be turned over to you.

The law and regulations further provide that such articles as may be required and demanded by the military authorities for military purposes shall be appraised, the marks and numbers recorded, in accordance with this requisition; receipts are to be taken therefor. These directions you will cause to be carefully observed, that the records may be complete in regard to any bales, or any package or number of packages, belonging to the same lot, so that any package or lot, or the proceeds thereof, may be clearly identified, should any question in relation thereto hereafter be brought before the Court of Claims.

It may be necessary before the cotton can be shipped to have the bales patched and recovered, and for this purpose you are authorized to obtain by purchase, on the best possible terms, and take with you, such reasonable amount of bale rope and bagging as in your judgment will be sufficient for these purposes.

A strict account of the uses of these materials, whether used by you or turned over to another person, must be kept, that your account may be rendered in full and complete manner.

The necessary expenses of handling, transporting, rebaling, or patching you are authorized to pay, being careful to charge against each lot the appropriate amount of such expenses, to be reimbursed from the proceeds of the cotton when disposed of.

You will be careful to ascertain the quantity of each bale and each lot of bales, have it classified as near as may be, and have your invoices in triplicate, one of which must be transmitted to this department.

You are requested to confer with General Sherman and ascertain as to the probability of obtaining further products, and give such direction in relation thereto as the circumstances of the case may demand.

When any cotton or other products shall be shipped by government transports, you will request the proper quartermaster to instruct the captains thereof to deliver the same at such points within the harbor of New York as you may indicate. You will give to the proper military authorities receipts for all products that may be turned over to you.

You have been selected for this work because of your familiarity with the business, and the vigilance, energy, and discretion which you are expected to apply to the work.

It is therefore unnecessary to give you further detailed instructions, having possessed you orally and fully of my wishes in relation thereto.

You are authorized to take with you such assistants as you may think necessary, being governed in all your actions by the strictest economy.

I transmit herewith an order to the collector of customs at Port Royal to place the revenue steamer *Nemaha* at your service during your stay at that port. Whatever coal is required for the steamers will be supplied upon requisition upon the quartermaster.

Mr. A. G. Browne, special agent of this department for that district, will be directed to confer with you in regard to this matter, and give you all the information concerning these products previously obtained by him, and also ordered, should he have taken possession thereof, or any portion of them, to turn them over to you.

The compensation to be allowed your employés, or any other officers of the government connected with these products, will be hereafter determined by me, and in nowise affected by any regulations in force in relation to captured and abandoned property.

You will report by return steamer, and by each successive steamer thereafter, the condition of affairs, and as soon as may be the quantity of products placed in your possession.

The foregoing instructions are given upon the supposition that the condition of affairs, as to which I am not yet advised, is such as will enable you to carry them out.

If on your arrival you find that the military department is not yet prepared for the course indicated in these instructions, you will, after due conference, act as your best judgment may dictate.

I am, very respectfully,

W. P. FESSENDEN,
Secretary of the Treasury.

SIMEON DRAPER, *Collector, New York*

Memorandum.

OFFICE OF THE GENERAL AGENCY

FOR CAPTURED AND ABANDONED PROPERTY,

Savannah, Georgia, January 17, 1865.

1. Cotton captured in Savannah, that is, all the cotton within the limits of the military post of Savannah and its defences, has been taken possession of and is now held by the Quartermaster General, under the order of the Secretary of War.

2. The Quartermaster General has also, under the order of the Secretary of War, detailed Lieutenant Colonel Ransom, of the quartermaster's department, to take charge of the cotton personally; to cause it to be weighed, and a careful and accurate account to be taken and recorded; to exclude all persons not employed by the United States and needed in this operation from the warehouses and docks and their vicinity; to transfer the cotton to the special agent of the Treasury Department, taking duplicate receipts therefor in detail—said receipts specifying the number and weight of every bale thus transferred to the special agent of the Treasury Department; to allow none of the cotton to leave the harbor until said receipts are given to him by the agent aforesaid; to take the transports employed by the quartermaster's department to bring supplies to Savannah, and, when their cargoes are discharged, to hold as many of them as may be necessary for the speedy shipment of the cotton to New York—the price to be paid to the vessels for this service to be at the rate of their present charter-parties with the quartermaster's department. This rate is generally specified, for sailing vessels, at fifteen cents per ton per day, of registered tonnage; the vessels to be at the charges of the special agent of the Treasury Department from the time they discharge their cargoes at Savannah until they discharge them at New York. The steamers and other vessels which may be employed, and which are the property of the quartermaster's department, or which are chartered for continuous service by the month or day, will look for their pay to the quartermaster's department, division of ocean transport service; and whatever sums may be justly chargeable to this cotton transportation will be a charge against the Treasury Department for reimbursement to the quartermaster's department. Sailing vessels and steamers on transient service will be paid by the special agent of the Treasury Department directly for this service, and not by the quartermaster's department.

3. The labor of handling, hauling, weighing, counting, stowing, &c., of the cotton will be managed and controlled by Lieutenant Colonel Ransom, who will keep accurate pay-rolls and accounts thereof, of which pay-rolls he will furnish to Simeon Draper, esq., special agent of the Treasury Department, copies in duplicate, properly certified. The men employed will be paid by said special agent upon these pay-rolls. The wages are fixed at one dollar per day for all laborers, and two dollars for stevedores; clerks, as may be decided upon by Lieutenant Colonel Ransom and Simeon Draper, special agent. All persons employed to be entitled to draw one ration daily in kind, but to no commutation for rations not drawn.

4. The original instructions of the Secretary of the Treasury of the 28th of December, 1864, designated Simeon Draper, esq., as the special agent to take charge of the captured cotton, and to give receipts therefor as provided by law. The instructions of the 7th of January to Albert G. Browne, special agent, communicated also to Simeon Draper, esq., direct, that Mr. Browne shall receive from the military authorities who are in possession the cotton, and give receipts therefor in the form prescribed by the treasury regulations. Mr. Browne will, therefore, be recognized by Colonel Ransom instead of Simeon Draper as the agent from whom he is to take receipts and to whom he will transfer the cotton.

5. The bills of lading will be made out by Simeon Draper, esq., who is

charged by the Treasury Department with the shipment and transportation of the cotton to New York.

6. The orders to the vessels will be given by the quartermaster, Lieutenant Colonel Ransom, and will direct the masters to proceed to New York and report to the chief quartermaster of that depot, Brevet Brigadier General Van Vliet, and to deliver their cargoes as required by the bills of lading.

M. C. MEIGS,

Quartermaster General, Brevet Major General.

ALBERT G. BROWNE,

Supervising Special Agent Treasury Department.

S. DRAPER,

Treasury Agent.

H. S. KAUFFMAN.

TREASURY DEPARTMENT,

January 7, 1865.

SIR: Referring to my letters to you of the 28th and 31st ultimo, in regard to the cotton, &c., captured at Savannah, and with the view of bringing the whole transaction, so far as this department is concerned, within the regulations of July 29, 1864, concerning abandoned and captured personal property, I desire that *you* shall receive such cotton and other property from the military authorities, giving your receipt therefor as provided in said regulations.

The property being thus in your possession, you will consign or turn it over to Mr. Draper in the manner directed in the fifteenth regulation, the only variation from the course therein indicated being that instead of transacting business in hand through the medium of correspondence, he is there to attend to it in person.

The object in view in sending Mr. Draper down was to have the transportation of the property under the supervision of a gentleman of commercial experience, unembarrassed for the time being by other duties, and not to take the case out of the usual course prescribed by the regulations, and I particularly desire that all officers of this department acting in the premises shall work in harmonious conjunction in protecting the public interests.

Respectfully,

W. P. FESSENDEN,

Secretary of the Treasury.

ALBERT G. BROWNE,

Special Agent, &c.

TREASURY DEPARTMENT,

January 7, 1865.

SIR: I enclose herewith for your information and guidance copy of a letter this day addressed to Supervising Special Agent Browne relative to the cotton, &c., captured at Savannah. The instructions therein given are not designed to interfere with your action under those heretofore given you, but to facilitate operations which it is desirable, for many and obvious reasons, should be conducted in accordance with the regulations heretofore prescribed under the law on the subject and to provide against any possible misunderstanding as to your relative duties in the premises.

Very respectfully,

W. P. FESSENDEN,

Secretary of the Treasury.

SIMEON DRAPER, Esq.,

U. S. Cotton Agent, Savannah, Ga.

[Extract from account current.]

QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., June 9, 1866.

* * * * *

"By amount received from net proceeds of 84 bales of cotton captured from mainland, Florida, sold by order of Colonel Charles Hamilton, commanding district, \$38,362 91."

Captain E. P. ALLEN,
*110th New York Volunteers and A. A. Q. M.,
 Key West, Florida, August, 1864.*

This amount appears to have been carried into the account of quartermaster's department, and Captain Allen closed his account by transferring the balance due the United States, on the 31st of January, 1865, \$20,269 79, to Captain M. Martin, February 11, 1865, who acknowledges the amount, and expends it as quartermaster's funds.

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